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Government  
of Canada

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Government  
Publications

Prepared by the  
Receiver General for Canada

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# Public Accounts of Canada

# 2012

Volume I

**Summary Report  
and Consolidated  
Financial Statements**

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Canada









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of Canada

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du Canada

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Publications

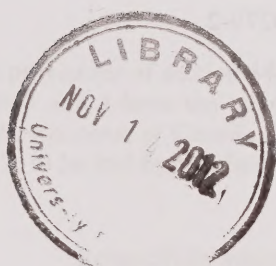
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# 2012



## Volume I

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Canada



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To His Excellency

The Right Honourable David Johnston,  
C.C., C.M.M., C.O.M., C.D.,  
Governor General and  
Commander-in-Chief of Canada

May it please your Excellency:

I have the honour to present to Your Excellency the *Public Accounts of Canada* for the year ended March 31, 2012.

All of which is respectfully submitted.



Tony Clement, P.C., M.P.  
President of the Treasury Board and Minister  
for the Federal Economic Development  
Initiative for Northern Ontario

Ottawa, October 25, 2012

To The Honourable Tony Clement, P.C., M.P.  
President of the Treasury Board and  
Minister for the Federal Economic  
Development Initiative for Northern Ontario

Sir:

In accordance with the provisions of section 64(1) of the *Financial Administration Act*, I have the honour to transmit herewith the *Public Accounts of Canada* for the year ended March 31, 2012, to be laid by you before the House of Commons.

Respectfully submitted,



Rona Ambrose, P.C., M.P.  
Receiver General for Canada

Ottawa, October 25, 2012

To The Honourable Rona Ambrose, P.C., M.P.  
Receiver General for Canada

Madam:

I have the honour to submit the *Public Accounts of Canada* for the year ended March 31, 2012.

Under section 64(1) of the *Financial Administration Act*, the *Public Accounts of Canada* for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.


This annual report is presented in three volumes:

Volume I—The consolidated financial statements of Canada on which the Auditor General has expressed an opinion and provided his observations; a discussion and analysis of the consolidated financial statements and a ten-year comparison of financial information; analyses of revenues and expenses, and of asset and liability accounts; and various other statements;

Volume II—Details of the financial operations of the Government, segregated by ministry; and

Volume III—Additional information and analyses.

Respectfully submitted,



François Guimont  
Deputy Receiver General for Canada

Ottawa, October 25, 2012





# VOLUME I

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

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# INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

## **Nature of the *Public Accounts of Canada***

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

## **Format of the *Public Accounts of Canada***

The *Public Accounts of Canada* is produced in three volumes.

**Volume I** presents the audited consolidated financial statements of the Government, as well as additional financial information and analyses;

**Volume II** presents the financial operations of the Government, segregated by ministry; and

**Volume III** presents supplementary information and analyses.

# SECTION 1

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Financial Statements Discussion and Analysis

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### NOTE TO READER

An overview of the financial operations of the Government of Canada is provided in the *Annual Financial Report* prepared by the Department of Finance. This Report also includes condensed consolidated financial statements.

Accompanying this Report are historical fiscal reference tables and related fiscal indicators for the federal government and the provinces.

The *Annual Financial Report* is available on the Internet at <http://www.fin.gc.ca/>.



## FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS

### Introduction

The *Public Accounts of Canada* is a major accountability report of the Government of Canada. This section, together with the other sections in this volume and in Volumes II and III of the *Public Accounts of Canada*, provides detailed supplementary information in respect of matters reported in the audited consolidated financial statements in Section 2 of this volume. Further discussion and analysis of the Government's financial results can be found in the *Annual Financial Report of the Government of Canada – Fiscal Year 2011-2012*, available on the Department of Finance's website.

The consolidated financial statements have been prepared under the joint direction of the Minister of Finance, the President of the Treasury Board and the Receiver General for Canada. Responsibility for the integrity and objectivity of the consolidated financial statements rests with the Government. A glossary of terms used in this financial statement discussion and analysis is provided at the end of this section.

### 2011-2012 Financial Highlights

- The Government posted a budgetary deficit of \$26.2 billion for the fiscal year ended March 31, 2012, down from a budgetary deficit of \$33.4 billion in 2010-2011 and down by more than half from the \$55.6-billion budgetary deficit in 2009-2010.
- Revenues increased by \$8.1 billion, or 3.4 percent, from 2010-2011, primarily reflecting higher income tax revenues and Employment Insurance (EI) premium revenues, offset somewhat by a decrease in other revenues. Program expenses increased by \$0.8 billion, or 0.3 percent. Public debt charges were up \$0.2 billion.
- The accumulated deficit (the difference between total liabilities and total assets) stood at \$582.2 billion at March 31, 2012. The accumulated deficit-to-GDP (gross domestic product) ratio was 33.8 percent, down from 33.9 percent a year earlier. The accumulated deficit-to-GDP ratio at March 31, 2012 stood at less than half of its peak of 68.4 percent at March 31, 1996.
- As reported by the Organisation for Economic Co-operation and Development (OECD), Canada's total government net debt-to-GDP ratio, which includes the net debt of the federal, provincial / territorial and local governments, as well as the net assets held in the Canada Pension Plan and Québec Pension Plan, stood at 33.3 percent in 2011. This is the lowest level among G-7 countries, which the OECD expects will record an average net debt of 80.4 percent of GDP for the same year.

## Discussion and Analysis

### Economic Highlights<sup>(1)</sup>

The Canadian economy posted modest growth over the course of 2011 and in the first half of 2012, recording one of the best performances among the G-7 countries. This reflects Canada's sound economic, fiscal and financial sector fundamentals, along with the significant and timely support provided under the stimulus phase of Canada's Economic Action Plan.

Canada's real economic output (real GDP) expanded by 2.4 percent in 2011. As a result, real GDP is now well above its pre-recession levels—the best performance in the G-7. Canadian economic growth during 2011 was largely driven by sustained strength in demand from Canadian households and businesses. This more than offset weakness in the external sector.

The economic recovery has underpinned a strong rebound in Canada's labour market. By August 2012, the economy had created about 770,000 jobs relative to its trough in July 2009 – more than offsetting the jobs lost in Canada during the global economic downturn and the strongest job growth among G-7 countries over the recovery.

Despite this relatively positive performance, the global economic environment remains fragile and uncertain. The global recovery began to slow toward the end of 2011 and decelerated more notably early in 2012. The key factor underlying the slow-down has been the ongoing euro area sovereign debt and banking crisis. The euro area has seen virtually no growth over the last year, and several of its key economies fell back into recession in late 2011. In addition, the U.S. recovery continues to be sluggish as the country faces ongoing headwinds from deleveraging related to the housing crisis.

Although Canada's economy has performed better than most other advanced economies, it has not been immune to the impact of these external developments. Real GDP growth eased from 2.4 percent for 2011 as a whole to 1.8 percent in the first half of 2012. The impact of the slowing global economy is also reflected in the evolution of expectations for nominal GDP, which is the broadest single measure of the tax base. At the time of Budget 2011, private sector economists expected nominal GDP to expand by 5.0 percent in 2012. However, in response to weakening global economic prospects and declining commodity prices at the end of 2011 and in early 2012, private sector economists lowered their expectations for nominal GDP growth to 4.6 percent in Budget 2012, and further reduced their outlook to 4.0 percent at the time of the June 2012 survey.

### Private Sector Forecasts of Nominal GDP Growth

	2011	2012
March 2011 survey / Budget 2011 .....	5.8	5.0
March 2012 survey / Budget 2012 .....	5.8	4.6
June 2012 survey .....	5.9	4.0

Looking ahead, there continue to be significant downside risks to the Canadian outlook, with the key risk being the ongoing crisis in Europe. Moreover, there remains significant uncertainty regarding the direction of U.S. fiscal policy in early 2013, based on current tax and spending legislation, and the possible negative impact it could have on the U.S. economy. While Canada's economic performance over the last year has been encouraging, any setbacks in the global economic recovery can be expected to have an impact on Canada.

<sup>(1)</sup> This section incorporates data available up to and including September 7, 2012. However, fiscal results in the following section cover the period from April 1, 2011 to March 31, 2012.



### The Stimulus Phase of Canada's Economic Action Plan

In Budget 2009, the Government introduced Canada's Economic Action Plan (EAP) in response to the deepest global recession since the 1930s. The stimulus phase of the EAP was designed to support economic growth and job creation, and its implementation has been effective at protecting jobs and families while positioning Canada to succeed in a highly competitive global economy. The stimulus phase of the EAP has:

- Reduced the tax burden for Canadians permanently;
- Helped the unemployed through enhanced EI benefits and training programs;
- Made significant investments in infrastructure and supported the housing sector through the Home Renovation Tax Credit;
- Advanced Canada's knowledge economy by improving infrastructure at colleges and universities and supporting research and technology;
- Supported industries and communities most affected by the global downturn;
- Improved access to and the affordability of financing for Canadian households and businesses.

These measures have been implemented across a large number of departments, agencies and Crown corporations, often in partnership with other levels of government.

Because the stimulus in the EAP was designed to provide temporary support to the economy, the vast majority of initiatives announced in Budget 2009 ended as planned on March 31, 2011. In order to provide additional flexibility to the Government's partners, the completion deadline for four provincial, territorial and municipal infrastructure programs was extended to October 31, 2011. As a result of this decision, the economic benefits and job creation impact of stimulus projects were continued for an additional construction season.

Actions taken under the four cost-shared infrastructure programs during the last year of the EAP account for approximately \$1.1 billion of the \$26.2-billion budgetary deficit posted in 2011-2012. All the amounts recorded in 2011-2012 correspond to expenditure measures.

Temporary stimulus has now been wound down, and the Government is moving forward with the next phase of the EAP. To learn more about the results that were achieved, Canadians can consult the eight reports on the stimulus phase of the EAP at [www.actionplan.gc.ca](http://www.actionplan.gc.ca).

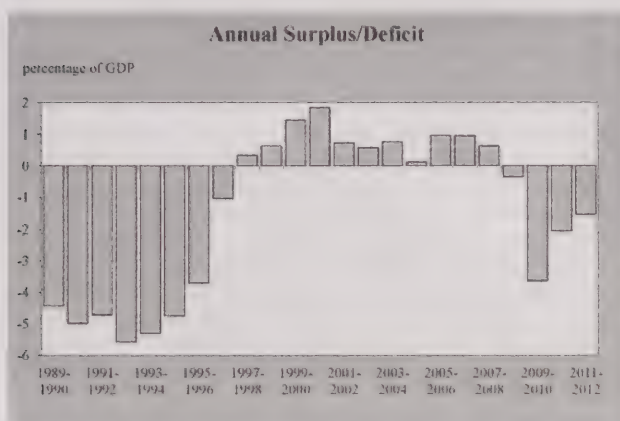
### Canada's Economic Action Plan – Results Achieved in 2011-2012

	2011-2012 Impact of EAP (accrual basis – in billion of dollars)
Reducing the tax burden for Canadians .....	
Helping the unemployed .....	
Building infrastructure to create jobs .....	0.8
Advancing Canada's knowledge economy and creating better jobs .....	0.2
Supporting industries and communities .....	
<b>Total federal support .....</b>	<b>1.1</b>

Note: Total might not add due to rounding. The \$1.1 billion in EAP measures reported above for 2011-2012 are recorded on an accrual basis. The eight reports to Canadians on the EAP focused on its cash value because this is the best measure to assess its stimulus impact on the economy.

## The Budgetary Balance

The Government posted a budgetary deficit of \$26.2 billion in 2011-2012. The following graph shows the Government's budgetary balance since 1989-1990. To enhance the comparability of results over time and across jurisdictions, the budgetary balance and its components are presented as a percentage of GDP. The budgetary deficit stood at 1.5 percent of GDP in 2011-2012, down from 2.1 percent a year earlier, and down more than half from 2009-2010.



The 2011-2012 budgetary deficit of \$26.2 billion compares to a deficit of \$33.4 billion in 2010-2011. Revenues were up \$8.1 billion, or 3.4 percent, from the prior year, reflecting increases in income tax revenues and EI premium revenues, which were offset in part by a decrease in other revenues.

## 2011-2012 Financial Highlights

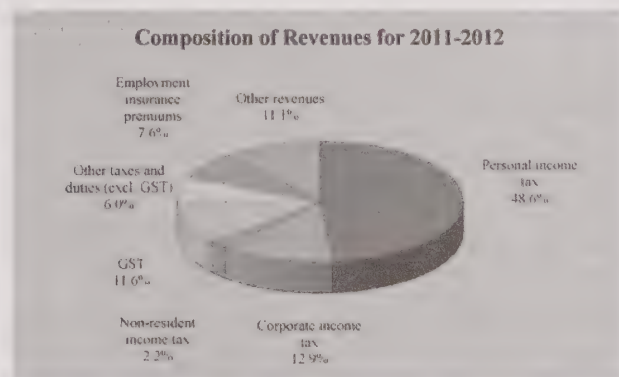
	2011-2012	2010-2011
	(in billions of dollars)	
<b>Consolidated Statement of Operations</b>		
Revenues . . . . .	245.2	237.1
Expenses—		
Program expenses . . . . .	240.4	239.6
Public debt charges . . . . .	31.0	30.9
Total expenses . . . . .	271.4	270.5
<i>Annual deficit</i> . . . . .	<i>26.2</i>	<i>33.4</i>
<i>Percentage of GDP</i> . . . . .	<i>1.5%</i>	<i>2.1%</i>
<b>Consolidated Statement of Financial Position</b>		
Liabilities—		
Interest-bearing debt . . . . .	842.7	801.8
Other . . . . .	125.0	119.1
Total liabilities . . . . .	967.7	920.9
Financial assets . . . . .	317.6	304.0
<i>Net debt</i> . . . . .	<i>650.1</i>	<i>616.9</i>
Non-financial assets . . . . .	68.0	66.6
<i>Accumulated deficit</i> . . . . .	<i>582.2</i>	<i>550.3</i>
<i>Percentage of GDP</i> . . . . .	<i>33.8%</i>	<i>33.9%</i>

Note: Totals may not add due to rounding.

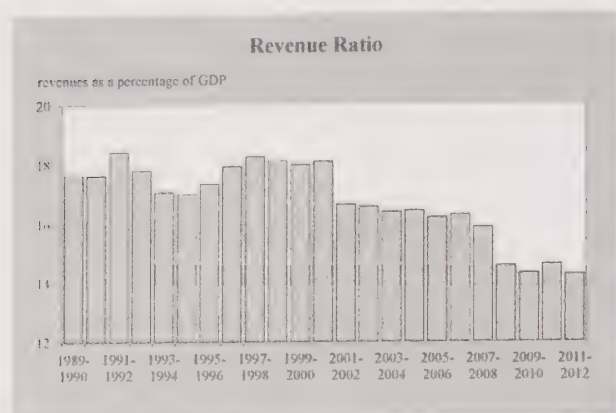
Expenses were up \$1.0 billion, or 0.4 percent, from the prior year. Program expenses increased by \$0.8 billion, as a decrease in transfer payments was more than offset by an increase in other program expenses. Public debt charges increased by \$0.2 billion, or 0.5 percent, from the prior year, largely reflecting a higher stock of interest-bearing debt.

## Revenues

The largest source of federal revenues is personal income tax revenues, which accounted for 48.6 percent of total revenues in 2011-2012. This is up from 47.8 percent of total revenues in 2010-2011 as other revenues declined and there was moderate growth in other taxes and duties. Corporate income tax revenues accounted for 12.9 percent of revenues in 2011-2012, while EI premium revenues represented 7.6 percent of revenues. In 2011-2012, other taxes and duties made up 17.6 percent of total revenues, with 11.6 percent coming from the Goods and Services Tax (GST). Other revenues made up 11.1 percent of total revenues in 2011-2012, down 0.7 percentage points from a year earlier, due mainly to a decrease in the net profits of enterprise Crown corporations as a number of one-time factors which raised 2010-2011 revenues did not recur in 2011-2012.



The revenue ratio—revenues as a percentage of GDP—compares the total of all federal revenues to the size of the economy. This ratio is influenced by changes in statutory tax rates and by economic developments. The ratio stood at 14.2 percent in 2011-2012, down 0.3 percentage points from 2010-2011, reflecting the impact of previously announced tax reduction measures and the decrease in other revenues. The ratio has been declining gradually since 2001-2002, and is down significantly from an average of 18 percent over the 1996-1997 to 2000-2001 period. This decline is due primarily to tax reduction measures.



### Revenues Compared to 2010-2011

The following table compares revenues for 2011-2012 to 2010-2011.

#### Revenues

	Change			
	2011-12	2010-11	Absolute	%
	(in millions of dollars)			
<b>Income tax revenues—</b>				
Personal .....	119,269	113,457	5,812	5.1
Corporate .....	31,702	29,969	1,733	5.8
Non-resident .....	5,300	5,137	163	3.2
<b>Total .....</b>	<b>156,271</b>	<b>148,563</b>	<b>7,708</b>	<b>5.2</b>
<b>Other taxes and duties—</b>				
Goods and services tax .....	28,370	28,379	-9	0.0
Energy taxes .....	5,328	5,342	-14	-0.3
Customs import duties .....	3,862	3,520	342	9.7
Other excise taxes and duties .....	5,546	5,662	-116	-2.0
<b>Total .....</b>	<b>43,106</b>	<b>42,903</b>	<b>203</b>	<b>0.5</b>
<b>Employment insurance premiums ..</b>	<b>18,556</b>	<b>17,501</b>	<b>1,055</b>	<b>6.0</b>
<b>Other revenues .....</b>	<b>27,270</b>	<b>28,124</b>	<b>-854</b>	<b>-3.0</b>
<b>Total revenues .....</b>	<b>245,203</b>	<b>237,091</b>	<b>8,112</b>	<b>3.4</b>

Total revenues increased by \$8.1 billion in 2011-2012, primarily reflecting growth in personal income tax revenues, corporate income tax revenues and EI premium revenues. These increases were partially offset by lower other revenues.

Personal income tax revenues increased by \$5.8 billion, or 5.1 percent, in 2011-2012, reflecting gains in personal income.

Corporate income tax revenues increased by \$1.7 billion, or 5.8 percent, in 2011-2012, reflecting continued growth in corporate profits.

Non-resident income tax revenues were up \$0.2 billion, or 3.2 percent, in 2011-2012, largely due to prior-year reassessments.

Other taxes and duties increased by \$0.2 billion, or 0.5 percent, from the prior year, driven by a \$0.3-billion, or 9.7-percent, increase in customs import duties, reflecting, in part, lower customs import duties in 2010-2011 due to the duty remission framework for certain imported ships announced on October 1, 2010. GST revenues

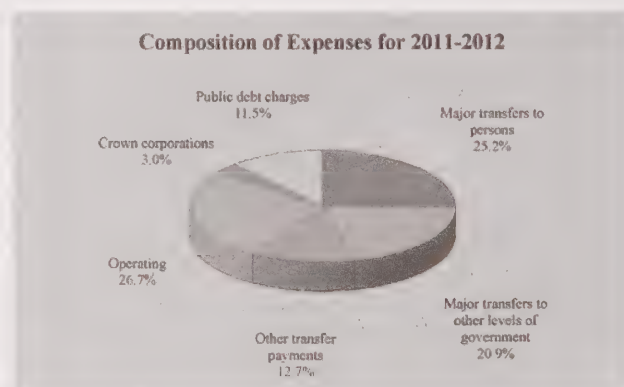
were relatively stable as higher domestic consumption was offset by timing issues related to input tax credits claimed relative to gross GST assessed. Energy taxes decreased by \$14 million, and other excise taxes and duties decreased by \$0.1 billion.

EI premium revenues increased by \$1.1 billion, or 6.0 percent, from the previous year, reflecting growth in insurable earnings and higher premium rates of \$1.78 and \$1.83 per \$100 of insurable earnings for 2011 and 2012, respectively.

Other revenues decreased by \$0.9 billion, or 3.0 percent, in 2011-2012. This decline was largely attributable to a \$0.9-billion decrease in revenues from Crown corporations. Profits of enterprise Crown corporations decreased by \$1.6 billion in 2011-2012, reflecting an increase in expenses associated with provisions for credit losses and claims in 2011-2012 and a net loss at Canada Post Corporation in 2011-2012 compared to a net profit in 2010-2011. This decrease also reflects one-time factors which raised 2010-2011 revenues and did not recur in 2011-2012, the most significant of which is gains realized in 2010-2011 on the Government's sale of common shares in General Motors as part of the automaker's initial public offering in November 2010. This \$1.6-billion decrease was partially offset by a \$0.7-billion increase in revenues of consolidated Crown corporations, largely reflecting an increase in commercial trading operations of the Canadian Commercial Corporation.

### Expenses

The largest major component of expenses in 2011-2012 was operating expenses, which accounted for 26.7 percent of total expenses. These expenses cover more than 100 government departments and agencies, including National Defence. The second largest component of expenses was major transfers to persons, which made up 25.2 percent of total expenses. This category consists of elderly benefits, EI benefits, the Canada Child Tax Benefit and the Universal Child Care Benefit. Major transfers to other levels of government (the Canada Health Transfer and Canada Social Transfer, fiscal arrangements and other transfers, transfers to provinces on behalf of Canada's cities and communities, and the Quebec Abatement) made up 20.9 percent of total expenses in 2011-2012. Other transfer payments, which include transfers to individuals, businesses, and other organizations and groups, made up 12.7 percent of expenses, while Crown corporations accounted for 3.0 percent of total expenses. Public debt charges made up the remaining 11.5 percent of total expenses in 2011-2012.

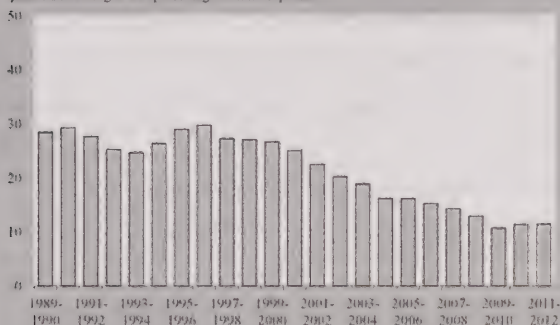




There has been a large shift in the composition of total expenses since the early 1990s. Public debt charges were the largest component for most of the 1990s, given the large and increasing stock of interest-bearing debt and high average effective interest rates on that stock of debt. Since reaching a high of nearly 30 percent of total expenses in 1996-1997, the share of public debt charges in total expenses has fallen over 18 percentage points.

### Public Debt Charges

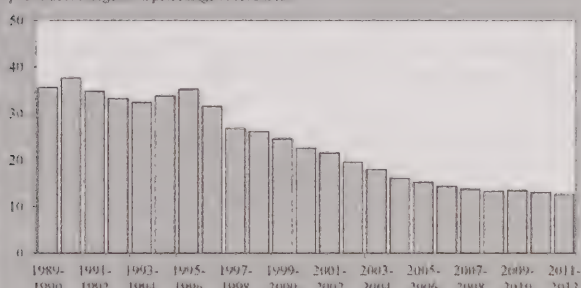
public debt charges as a percentage of total expenses



The interest ratio (public debt charges as a percentage of revenues) has been decreasing in recent years, falling from 37.6 percent in 1990-1991 to 13.0 percent in 2010-2011. The ratio continued to fall in 2011-2012, reaching 12.7 percent. This means that, in 2011-2012, the Government spent less than 13 cents of every revenue dollar on interest on the public debt. The lower the ratio, the more flexibility the Government has to address the key priorities of Canadians.

### Interest Ratio

public debt charges as a percentage of revenues



### Expenses Compared to 2010-2011

Total expenses amounted to \$271.4 billion in 2011-2012, up \$1.0 billion, or 0.4 percent, from 2010-2011.

The following table compares total expenses for 2011-2012 to 2010-2011.

### Expenses

	Change			
	2011-12	2010-11	Absolute	%
	(in millions of dollars)			
<b>Transfer payments—</b>				
Major transfers to persons—				
Elderly benefits . . . . .	38,045	35,629	2,416	6.8
Employment insurance benefits . .	17,647	19,850	-2,203	-11.1
Children's benefits . . . . .	12,726	12,656	70	0.6
<b>Total . . . . .</b>	<b>68,418</b>	<b>68,135</b>	<b>283</b>	<b>0.4</b>
Major transfers to other levels of government—				
Federal transfer support for health and other social programs . . . . .	38,688	37,210	1,478	4.0
Fiscal arrangements and other transfers . . . . .	22,035	19,328	2,707	14.0
Quebec abatement . . . . .	-3,929	-3,751	-178	4.7
<b>Total . . . . .</b>	<b>56,794</b>	<b>52,787</b>	<b>4,007</b>	<b>7.6</b>
Other transfer payments . . . . .	34,513	39,967	-5,454	-13.6
<b>Total transfer payments . . . . .</b>	<b>159,725</b>	<b>160,889</b>	<b>-1,164</b>	<b>-0.7</b>
<b>Other program expenses—</b>				
Crown corporations . . . . .	8,198	7,584	614	8.1
Ministries . . . . .	72,474	71,119	1,355	1.9
<b>Total other program expenses . . . . .</b>	<b>80,672</b>	<b>78,703</b>	<b>1,969</b>	<b>2.5</b>
<b>Program expenses . . . . .</b>	<b>240,397</b>	<b>239,592</b>	<b>805</b>	<b>0.3</b>
<b>Public debt charges . . . . .</b>	<b>31,026</b>	<b>30,871</b>	<b>155</b>	<b>0.5</b>
<b>Total expenses . . . . .</b>	<b>271,423</b>	<b>270,463</b>	<b>960</b>	<b>0.4</b>

Certain comparative figures have been reclassified to conform to the current year's presentation.

Major transfers to persons increased by \$0.3 billion in 2011-2012, reflecting increases in elderly and children's benefits, offset in large part by a decrease in EI benefits. Elderly benefits increased by \$2.4 billion, or 6.8 percent, reflecting the introduction of the Guaranteed Income Supplement top-up benefit in July 2011, as well as growth in the elderly population and changes in consumer prices, to which benefits are fully indexed. This increase was partially offset by a \$2.2-billion, or 11.1-percent, decrease in EI benefit payments due mainly to a decrease in regular benefits, reflecting a lower unemployment rate. Children's benefits, which consist of the Canada Child Tax Benefit and the Universal Child Care Benefit, increased by \$0.1 billion, or 0.6 percent.

Major transfers to other levels of government increased by \$4.0 billion in 2011-2012, reflecting \$3.1 billion in legislated growth in transfers as well as transfer protection payments to certain provinces and payments under the 2005 Offshore Arrangements, \$2.2 billion in federal assistance to Quebec for sales tax harmonization, and an increase of nearly \$0.5 billion in transfers to Canada's cities and communities. This was offset in part by the recording of \$1.6 billion receivable from British Columbia for the repayment of Harmonized Sales Tax transitional assistance. The Quebec Abatement, which is netted against major transfers to other levels of government, increased by \$0.2 billion in 2011-2012, resulting in a corresponding decrease in transfer payments. The Quebec Abatement is a recovery from Quebec of the value of an additional tax

point transfer (16.5 points) above and beyond the Canada Health Transfer and Canada Social Transfer tax point transfers. The \$0.2-billion increase in this recovery was due to an increase in the value of personal income tax points in 2011-2012 compared to 2010-2011.

Other transfer payments, which include transfers to Aboriginal peoples, assistance to farmers, students and businesses, support for research and development, and foreign aid and international assistance, decreased by \$5.5 billion, or 13.6 percent, over the prior year. This decrease reflects declines across a number of departments, including a decline in infrastructure transfers, consistent with the wind-down of the stimulus provided through Canada's Economic Action Plan, the revaluation of the Government's liability to Ontario for the province's one third participation in the value of the Government's common shares in General Motors, and the wind-down in 2010-2011 of Fiscal Equalization Offset Payments to Newfoundland and Labrador under the terms of the 1985 Canada-Newfoundland Atlantic Accord.

Other program expenses increased from \$78.7 billion in 2010-2011 to \$80.7 billion in 2011-2012, up \$2.0 billion, or 2.5 percent. This spending component consists of operating expenses of Crown corporations, departments and agencies, including National Defence, as well as expenses related to the ongoing assessment of the Government's liabilities. Within this component, Crown corporation expenses increased by \$0.6 billion from the prior year, largely reflecting an increase in expenses of the Canadian Commercial Corporation under its commercial trading operations. These expenses are fully offset by revenues generated from these operations recorded as part of other revenues. Expenses of departments and agencies increased by \$1.4 billion, largely reflecting the recording of a liability for expected workforce adjustment costs associated with departmental spending reductions announced in the March 29, 2012 budget, an increase in bad debt expenses associated with taxes receivable, costs incurred as part of the 2011 Census of Population and National Household Survey and the 41st general election held May 2, 2011, and an increase in spending under National Defence. These increases were partially offset by a decrease in expenses associated with the Government's contingent liabilities, including environmental liabilities, as well as a decrease in expenses associated with other employee future benefits, reflecting one-time expenses recorded in 2010-2011.

Public debt charges increased by \$0.2 billion, or 0.5 percent, reflecting a higher stock of interest-bearing debt, partially offset by a decrease in the average effective interest rate on the stock of interest-bearing debt.

## Comparison of Actual Results to Budget Projections

### Comparison to March 2012 Budget Plan

The 2011-2012 deficit was \$1.4 billion higher than the \$24.9-billion deficit forecast in the March 2012 budget. Revenues were \$2.8 billion lower than expected, largely reflecting lower-than-expected tax revenues, which were affected by the slowing of economic growth at the end of the fiscal year. Total expenses were \$1.5 billion lower than forecast, reflecting lower-than-expected year-end accrual adjustments.

### Comparison of 2011-2012 Outcomes to March 2012 Budget

	Projection	Actual	Difference
	(in billions of dollars)		
Revenues .....	248.0	245.2	-2.8
Expenses —			
Program expenses .....	241.9	240.4	-1.5
Public debt charges .....	31.0	31.0	0.1
Total expenses .....	272.9	271.4	-1.5
<b>Annual deficit .....</b>	<b>24.9</b>	<b>26.2</b>	<b>1.4</b>

Note: Totals may not add due to rounding.

### Comparison to June 2011 Budget Plan

The 2011-2012 budgetary deficit was \$6.0 billion lower than the \$32.3-billion deficit forecast in the June 2011 budget, largely reflecting lower-than-forecast program spending and public debt charges, offset in part by lower-than-forecast tax revenues.

Revenues were \$3.9 billion, or 1.6 percent, lower than forecast in the June 2011 budget, primarily reflecting lower-than-projected revenues from income taxes and other taxes and duties. Other revenues were \$0.3 billion lower than forecast in Budget 2011, reflecting lower-than-projected sales of goods and services and miscellaneous revenues, largely offset by higher-than-projected revenues from Crown corporations, notably the Canadian Commercial Corporation.

Total expenses were \$9.9 billion lower than projected in the June 2011 budget, with program expenses \$8.0 billion lower than forecast and public debt charges \$1.9 billion lower than forecast.

Major transfers to persons were \$2.2 billion lower than projected, largely due to lower-than-projected EI and children's benefits. EI benefits were \$1.9 billion lower than forecast, due mainly to lower-than-expected regular benefits, reflecting a better labour market outcome, and lower-than-expected special benefits, which include parental, maternity, sickness, compassionate care, fishing and work sharing benefits, as well as employment benefits and support measures. Children's benefits were \$0.3 billion lower than expected, due to higher-than-expected family net incomes, resulting in lower-than-forecast transfers under the Canada Child Tax Benefit.

Major transfers to other levels of government were \$1.4 billion lower than forecast, largely reflecting the recording of \$1.6 billion receivable from British Columbia for the repayment of Harmonized Sales Tax transitional assistance.

Other transfer payments were \$5.0 billion lower than forecast, reflecting lower-than-expected spending by departments.

Other program expenses were \$0.6 billion higher than forecast. Within this category, Crown corporation expenses were \$0.5 billion higher than expected, largely reflecting higher-than-forecast expenses of the Canadian Commercial Corporation. Ministry expenses were \$0.1 billion higher than forecast in the June 2011 budget, largely reflecting the recording of a liability for expected workforce adjustment costs associated with departmental spending reductions announced in Budget 2012, offset in part by the recording in 2010-2011 of enhancements to veterans' benefits which were provisioned in 2011-2012 in Budget 2011 and lower-than-forecast operating expenses of departments and agencies.



Public debt charges in 2011-2012 were \$1.9 billion lower than forecast in the June 2011 budget. Interest on marketable bonds and treasury bills was significantly lower than expected as a result of interest rates that were much lower than what was forecast by private sector economists at the time of the June 2011 budget.

### Comparison of 2011-2012 Outcomes to June 2011 Budget

	Budget	Actual	Difference
	(in millions of dollars)		
<b>Revenues</b>			
Income tax revenues .....	157,845	156,271	-1,574
Other taxes and duties .....	44,848	43,106	-1,742
Employment insurance premiums .....	18,851	18,556	-295
Other revenues .....	27,555	27,270	-285
<b>Total revenues .....</b>	<b>249,099</b>	<b>245,203</b>	<b>-3,896</b>
<b>Expenses—</b>			
<b>Program expenses</b>			
Major transfers to persons .....	70,568	68,418	-2,150
Major transfers to other levels of government .....	58,208	56,794	-1,414
Other transfer payments .....	39,539	34,513	-5,026
Other program expenses .....	80,085	80,672	587
<b>Total program expenses .....</b>	<b>248,400</b>	<b>240,397</b>	<b>-8,003</b>
<b>Public debt charges .....</b>	<b>32,958</b>	<b>31,026</b>	<b>-1,932</b>
<b>Total expenses .....</b>	<b>281,358</b>	<b>271,423</b>	<b>-9,935</b>
<b>Annual deficit .....</b>	<b>32,259</b>	<b>26,220</b>	<b>-6,039</b>

Certain Budget 2011 figures have been reclassified to conform to the presentation in the consolidated financial statements.

### Accumulated Deficit

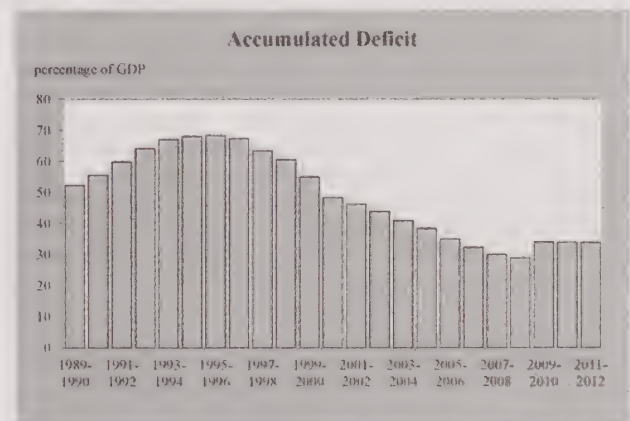
The accumulated deficit is the difference between the Government's total liabilities and total assets. The annual change in the accumulated deficit represents the annual budgetary balance plus other comprehensive loss or income. Other comprehensive loss or income represents certain unrealized losses or gains on financial instruments and certain actuarial losses and gains related to pensions and other employee future benefits reported by enterprise Crown corporations and other government business enterprises. Based on the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants, other comprehensive loss or income is not included in the Government's annual budgetary balance, but is instead recorded directly to the Government's Consolidated Statement of Accumulated Deficit and Consolidated Statement of Change in Net Debt.

### Accumulated Deficit

	2011-2012	2010-2011	Difference
	(in millions of dollars)		
<b>Accumulated deficit at beginning of year</b>	<b>550,327</b>	<b>519,097</b>	<b>31,230</b>
Annual deficit .....	26,220	33,372	-7,152
Transition adjustment .....	3,337		3,337
Other comprehensive loss or income (-) .....	2,292	-2,142	4,434
<b>Accumulated deficit at end of year .....</b>	<b>582,176</b>	<b>550,327</b>	<b>31,849</b>

The accumulated deficit increased by \$31.8 billion in 2011-2012, largely reflecting the \$26.2-billion budgetary deficit and a \$2.3-billion other comprehensive loss. The \$2.3-billion other comprehensive loss was due mainly to actuarial losses on pensions and other employee future benefits recorded by enterprise Crown corporations and other government business enterprises as well as unrealized losses on the revaluation of the Government's holdings of General Motors common shares. The accumulated deficit increased by an additional \$3.3 billion in 2011-2012 due to one-time adjustments related to enterprise Crown corporations' and other government business enterprises' transition from Canadian Generally Accepted Accounting Principles (GAAP) to International Financial Reporting Standards (IFRS). The most significant impact of the transition to IFRS related to a change in enterprise Crown corporations' and other government business enterprises' accounting policies for pensions and other employee future benefits. As a result of this transition, the opening balance of the Government's investment in enterprise Crown corporations and other government business enterprises decreased by \$3.3 billion and the accumulated deficit increased by \$3.3 billion.

The accumulated deficit stood at 33.8 percent of GDP at March 31, 2012, less than half of its post-World War II peak of 68.4 percent at March 31, 1996.



As noted above, the accumulated deficit is the difference between the Government's total liabilities and total assets. Total liabilities include interest-bearing debt and accounts payable and accrued liabilities. Total assets include both financial and non-financial assets, the latter consisting primarily of capital assets. The following sections provide more detail on each of these components.



## Consolidated Statement of Financial Position

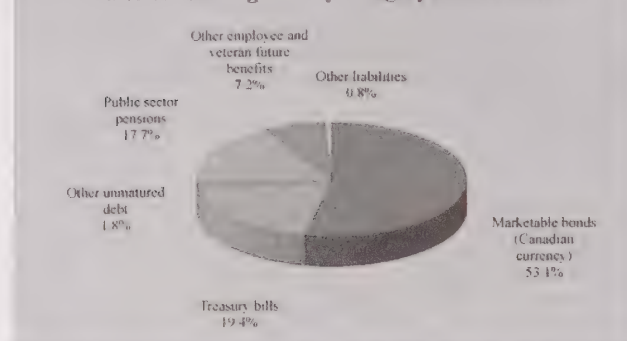
	2011-2012	2010-2011	Difference
	(in millions of dollars)		
<b>Liabilities</b>			
Accounts payable and accrued liabilities	125,003	119,060	5,943
Interest-bearing debt—			
Unmatured debt	626,352	591,155	35,197
Pensions and other future benefits	209,426	204,341	5,085
Other liabilities	6,933	6,315	618
Total	842,711	801,811	40,900
<b>Total liabilities</b>	<b>967,714</b>	<b>920,871</b>	<b>46,843</b>
<b>Financial assets</b>			
Cash and accounts receivable	107,662	96,907	10,755
Foreign exchange accounts	56,997	48,507	8,490
Loans, investments and advances <sup>(1)</sup>	152,920	158,549	-5,629
<b>Total financial assets</b>	<b>317,579</b>	<b>303,963</b>	<b>13,616</b>
<b>Net debt</b>	<b>650,135</b>	<b>616,908</b>	<b>33,227</b>
<b>Non-financial assets</b>	<b>67,959</b>	<b>66,581</b>	<b>1,378</b>
<b>Accumulated deficit</b>	<b>582,176</b>	<b>550,327</b>	<b>31,849</b>

<sup>(1)</sup> Includes \$2.3 billion in other comprehensive loss (\$2.1 billion in other comprehensive income in 2010-2011) and \$3.3 billion in IFRS transitional adjustments reported by enterprise Crown corporations and other government business enterprises.

## Interest-Bearing Debt

Interest-bearing debt includes unamatured debt, or debt issued on the credit markets, liabilities for pensions and other future benefits, and other liabilities. Unamatured debt, which includes fixed-coupon marketable bonds, Real Return Bonds, treasury bills, retail debt (Canada Savings Bonds and Canada Premium Bonds), foreign-currency-denominated debt, as well as bonds issued to the Canada Pension Plan and obligations related to capital leases, amounted to 74.3 percent of interest-bearing debt at March 31, 2012. Liabilities for pensions and other future benefits include obligations for federal public sector pensions and other employee and veteran future benefit plans. Liabilities for federal public sector pension plans made up 17.7 percent of interest-bearing debt and other employee and veteran future benefit plans accounted for an additional 7.2 percent of interest-bearing debt. The remaining 0.8 percent of interest-bearing debt represents other interest-bearing liabilities of the Government, which include deposit and trust accounts and other specified purpose accounts. The share of total interest-bearing debt represented by unamatured debt had been declining since the mid-1990s, as the Government was able to retire some of this debt. This trend reversed in 2008-2009 due to the increase in financial requirements stemming from the stimulus phase of the Economic Action Plan, as well as an increase in borrowings under the consolidated borrowing framework introduced in 2008. Under the consolidated borrowing framework, the Government finances all of the borrowing needs of Canada Mortgage and Housing Corporation, the Business Development Bank of Canada and Farm Credit Canada through direct lending in order to reduce overall borrowing costs and improve the liquidity of the government securities market.

## Interest-Bearing Debt by Category for 2011-2012



At March 31, 2012, interest-bearing debt totalled \$842.7 billion, up \$40.9 billion from March 31, 2011. Within interest-bearing debt, unamatured debt increased by \$35.2 billion, pensions increased by \$2.8 billion, other employee and veteran future benefits increased by \$2.3 billion, and other liabilities increased by \$0.6 billion.

The \$35.2-billion increase in unamatured debt, mainly in marketable bonds, largely reflects financing requirements associated with the budgetary deficit. The Bank of Canada and the Department of Finance manage the Government's unamatured debt and associated risks. The fundamental objective of the debt management strategy is to provide stable, low-cost funding to meet the Government's financial obligations and liquidity needs. Details on the Government's debt management objectives and principles are tabled annually in Parliament through the Department of Finance's *Debt Management Strategy*.

Foreign holdings of the Government's unamatured debt were estimated at \$158.4 billion at March 31, 2012, representing approximately 25.3 percent of the Government's total unamatured debt.

## Foreign Holdings of Government of Canada Unamatured Debt



The Government's total liabilities for pensions and other future benefits stood at \$209.4 billion at March 31, 2012, up \$5.1 billion from the prior year. These liabilities represent the estimated present value of pensions and other employee and veteran future benefits earned to March 31, 2012 by current and former employees, net of the value of assets set aside to fund the pension obligations.

The \$5.1-billion increase in the total liabilities for pensions and other future benefits in 2011-2012 reflects the addition of \$8.4 billion in future benefits earned by employees during the year as well as \$12.2 billion in net interest charges on the liabilities. The liabilities increased by a further \$3.7 billion due to the amortization of actuarial losses and gains. Actuarial losses and gains represent year-over-year increases or decreases in the estimated value of the Government's pensions and other future benefit obligations and the value of related assets due to changes in assumptions or experience. Under Canadian public sector accounting standards, which are set independently by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants, actuarial losses and gains are not recognized immediately but instead are amortized over the estimated average remaining service life of employees, which represents periods ranging from 5 to 23 years, according to the plan in question. As of March 31, 2012, the Government had net unamortized losses of \$52.5 billion. These losses will be reflected over time in the liabilities as part of benefits expense.

These increases were offset in part by reductions in the liabilities for benefits paid during the year (\$14.4 billion), and for amounts transferred to the Public Sector Pension Investment Board (PSPIB) for investment (\$4.7 billion).

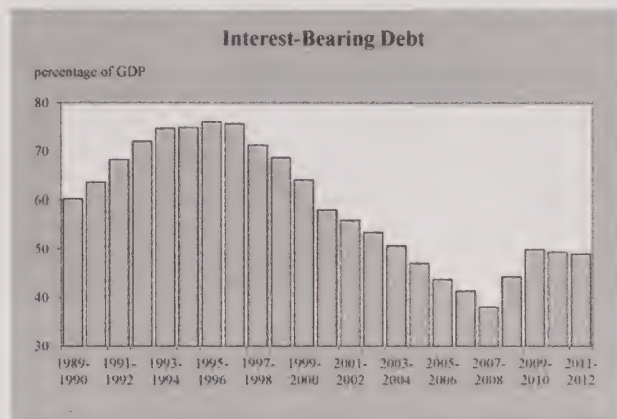
The following table illustrates the change in the total liabilities for pensions and other future benefits in 2011-2012.

#### Liabilities for pensions and other future benefits

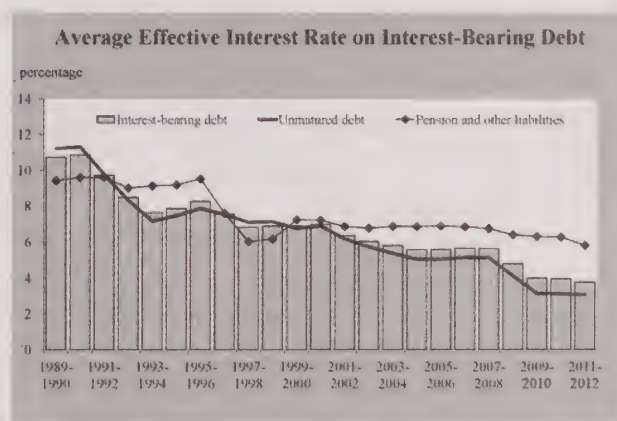
	Pensions	Other future benefits	Total
	(in millions of dollars)		
<b>Liabilities at beginning of year.....</b>	<b>146,135</b>	<b>58,206</b>	<b>204,341</b>
<b>Add:</b>			
Future benefits earned by employees during the year .....	6,448	1,926	8,374
Interest on the accrued benefit obligations, net of the expected return on investments .....	9,231	2,933	12,164
Amortization of prior years' actuarial losses and gains .....	1,334	2,361	3,695
Plan amendments, curtailments and settlements .....		467	467
	17,013	7,687	24,700
<b>Deduct:</b>			
Benefits paid during the year .....	9,093	5,324	14,417
Net transfers to the PSPIB for investment .....	4,733		4,733
Transfers to/from other plans and administrative expenses .....	411	54	465
	14,237	5,378	19,615
<b>Net increase in liabilities .....</b>	<b>2,776</b>	<b>2,309</b>	<b>5,085</b>
<b>Liabilities at end of year .....</b>	<b>148,911</b>	<b>60,515</b>	<b>209,426</b>

Further details on the federal public sector pensions and other employee and veteran future benefits are contained in Section 6 of this volume.

Interest-bearing debt stood at 49.0 percent of GDP in 2011-2012, down from 49.4 percent in 2010-2011, and about 27 percentage points below the high of 76.1 percent in 1995-1996.



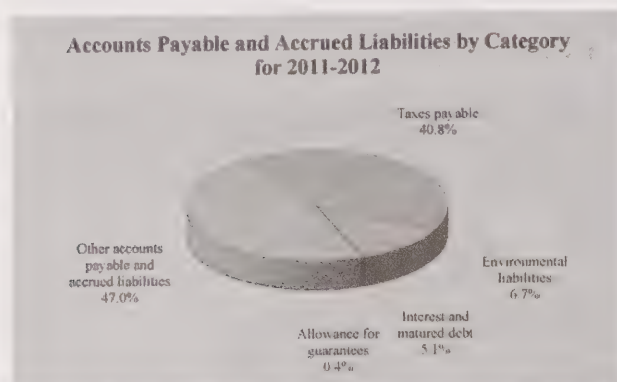
The average effective interest rate on the Government's interest-bearing debt in 2011-2012 was 3.8 percent, down from 3.9 percent in 2010-2011. The average effective interest rate on unmatured debt in 2011-2012 was 3.1 percent, while the average effective interest rate on pensions and other liabilities was 5.8 percent. The average effective interest rate was higher on pensions and other liabilities than on unmatured debt because the unfunded pension liability is primarily credited with interest at rates that are calculated as though the amounts in the plans were invested in a notional portfolio of Government of Canada 20-year bonds held to maturity, whereas unmatured debt includes both short- and long-term securities.





## Accounts Payable and Accrued Liabilities

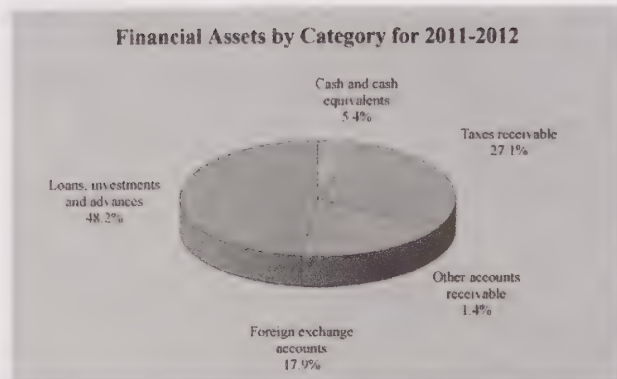
The following chart shows accounts payable and accrued liabilities by category for 2011-2012.



At March 31, 2012, accounts payable and accrued liabilities totalled \$125.0 billion, up \$5.9 billion from March 31, 2011. The increase is largely attributable to a \$2.3-billion increase in taxes payable and \$3.5-billion increase in other accounts payable and accrued liabilities. The \$3.5-billion increase in other accounts payable and accrued liabilities reflects a number of factors including the recording of a liability for expected workforce adjustment costs, a \$2.7-billion increase in liabilities under provincial, territorial and Aboriginal tax agreements, and the accrual of \$2.2 billion in federal assistance to Quebec for sales tax harmonization. These increases were offset in part by reductions in accounts payable and accrued liabilities during the year due to the payment of \$1.9 billion in final instalments to British Columbia and Ontario for Harmonized Sales Tax transitional assistance accrued in 2009-2010 and for the amortization of deferred spectrum licence fees received in 2008-2009. These fees are being recognized as part of other revenues on a straight-line basis over the ten-year term of the licences.

## Financial Assets

Financial assets include cash on deposit with the Bank of Canada, chartered banks and other financial institutions, accounts receivable, foreign exchange accounts, and loans, investments and advances. The Government's foreign exchange accounts include foreign currency deposits, investments in gold, and subscriptions and loans to the International Monetary Fund. Proceeds of the Government's foreign currency borrowings are held in the Exchange Fund Account to provide foreign currency liquidity and provide funds needed to promote orderly conditions for the Canadian dollar in the foreign exchange markets. Further details on the management of international reserves are available in the annual *Report on the Management of Canada's Official International Reserves*. The Government's loans, investments and advances include its investments and loans in enterprise Crown corporations, loans to national governments mainly for financial assistance and development of export trade, and loans under the Canada Student Loans Program.



At March 31, 2012, financial assets amounted to \$317.6 billion, up \$13.6 billion from March 31, 2011. Within financial assets, cash and cash equivalents increased by \$2.8 billion, taxes receivable increased by \$7.4 billion, other accounts receivable increased by \$0.6 billion, foreign exchange accounts increased by \$8.5 billion, the Government's loans, investments and advances in enterprise Crown corporations and other government business enterprises decreased by \$5.0 billion, and other loans, investments and advances decreased by \$0.6 billion.

The Government set out its new prudential liquidity plan in the *Debt Management Strategy* for 2011-2012. Under this plan, the Government's liquidity position will increase by about \$35 billion by the end of 2013-2014. Government deposits held with financial institutions and the Bank of Canada will increase by about \$25 billion and liquid foreign exchange reserves will increase by US \$10 billion. When the prudential liquidity plan is fully implemented, the Government's overall liquidity levels will cover at least one month of the net projected cash requirements, including interest payments and debt refinancing needs. At March 31, 2012, cash and cash equivalents totalled \$17.1 billion, up \$2.8 billion from March 31, 2011. Included in the balance of cash and cash equivalents is \$4.0 billion which has been designated as a deposit held with respect to prudential liquidity management. Foreign exchange reserves held in the Exchange Fund Account increased by \$8.1 billion in 2011-2012. Going forward, liquid foreign exchange reserves will continue to rise sufficiently to maintain their level at or above 3 percent of GDP.

Taxes receivable increased by \$7.4 billion during 2011-2012, from \$78.6 billion to \$86.0 billion, reflecting growth in tax revenues and a full year of Harmonized Sales Tax in British Columbia and Ontario. Other accounts receivable increased by \$0.6 billion to \$4.5 billion, largely reflecting increased receivable balances of consolidated Crown corporations.

Loans, investments and advances in enterprise Crown corporations and other government business enterprises decreased by \$5.0 billion in 2011-2012. Investments in enterprise Crown corporations and other government business enterprises decreased by \$3.0 billion, as the \$5.3 billion in net profits recorded by these corporations and enterprises during 2011-2012 was more than offset by \$2.3 billion in other comprehensive losses stemming largely from actuarial losses on Crown corporations' pensions and other employee future benefits and unrealized losses on the revaluation of the Government's holdings of General Motors common shares, and \$3.3 billion in one-time adjustments related to enterprise Crown



corporations' and other government business enterprises' transition from Canadian GAAP to IFRS. The Government's investments in enterprise Crown corporations and other government business enterprises were further reduced by \$2.0 billion as a result of dividends received during the year and a \$0.7-billion share repurchase by the Business Development Bank of Canada. Loans and advances to enterprise Crown corporations decreased by \$2.0 billion in 2011-2012, due mainly to a decrease in loans to Crown corporations under the consolidated borrowing framework. This decrease was driven largely by prepayments under the Insured Mortgage Purchase Program administered by Canada Mortgage and Housing Corporation, offset in part by increased borrowing requirements from Farm Credit Canada to support growth in its lending portfolio.

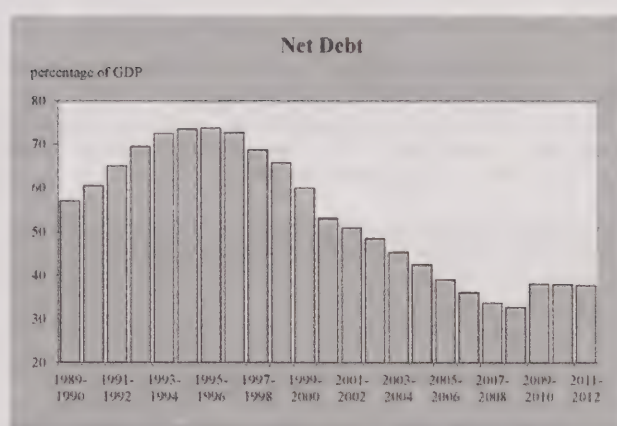
Other loans, investments and advances decreased by \$0.6 billion, from \$22.9 billion to \$22.3 billion, reflecting the repayment, in May 2011, of loans issued to Chrysler, as well as an increase in the Government's allowance against the value of its loans, investments and advances to reflect reductions from the recorded value of these assets to their approximate net realizable value. These decreases were offset in part by the recording of a receivable from British Columbia for the repayment of Harmonized Sales Tax transitional assistance and increases to the Government's loans and advances to international organizations.

Since the accumulated deficit reached its post-World War II peak of 68.4 percent of GDP at March 31, 1996, financial assets have increased by \$224.9 billion due to higher levels of cash and cash equivalents and accounts receivable (up \$55.1 billion), an increase in the foreign exchange accounts (up \$37.9 billion) and an increase in loans, investments and advances (up \$131.9 billion). The increase in cash and cash equivalents and accounts receivable is largely attributable to growth in taxes receivable, broadly in line with the growth in the applicable tax bases. The increase in the foreign exchange accounts reflects a decision by the Government in the late 1990s and more recently in the 2011-2012 *Debt Management Strategy* to increase its liquidity in these accounts. The increase in loans, investments and advances is attributable to several factors including the accumulation of net profits from enterprise Crown corporations, the Government taking over the financing of the Canada Student Loans Program from the chartered banks in 2000, and the issuance of direct loans to Crown corporations under the Government's consolidated borrowing framework implemented in 2008.

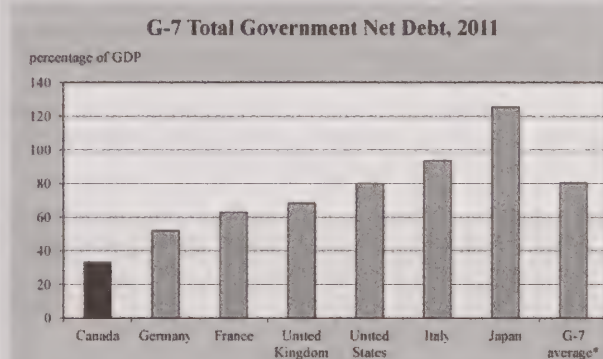
## Net Debt

The Government's net debt—its total liabilities less financial assets—stood at \$650.1 billion at March 31, 2012. Net debt was 37.8 percent of GDP, down 0.2 percentage points from a year earlier, and 36.1 percentage points below its peak of 73.9 percent at March 31, 1996.

This ratio measures debt relative to the ability of the country's taxpayers to finance it. Total liabilities are reduced only by financial assets as non-financial assets cannot normally be converted to cash to pay off the debt without disrupting government operations.



## Canada Has the Lowest Total Government Net Debt Burden Among G-7 Countries



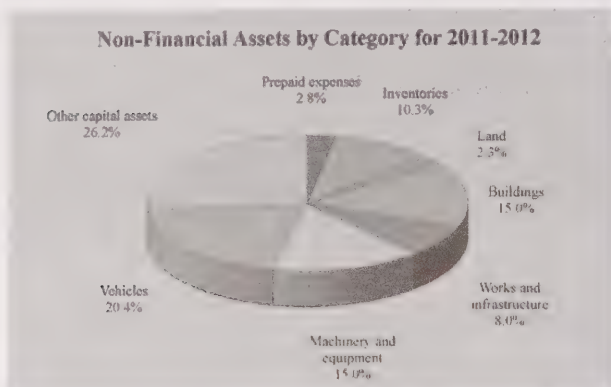
Source: OECD Economic Outlook, No. 91 (May 2012).  
\*Weighted by GDP on a Purchasing Power Parity (PPP) basis.

Canada's total government net debt-to-GDP ratio stood at 33.3 percent in 2011, according to the OECD. This is by far the lowest level amongst G-7 countries, which the OECD estimates will record an average net debt of 80.4 percent of GDP in that same year.

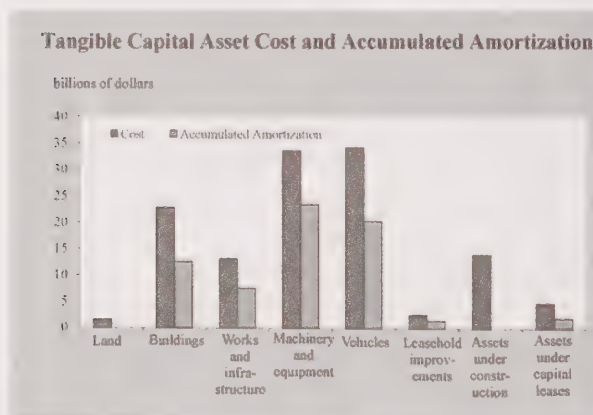
International comparisons of net debt are made on a total government, National Accounts basis, which for Canada includes the net debt of federal, provincial/territorial and local governments, as well as the net assets held in the Canada Pension Plan and Québec Pension Plan.

## Non-Financial Assets

Non-financial assets include the net book value of the Government's tangible capital assets, which include land, buildings, works and infrastructure such as roads and bridges, machinery and equipment, ships, aircraft and other vehicles. Non-financial assets also include inventories and prepaid expenses.



At March 31, 2012, non-financial assets stood at \$68.0 billion, up \$1.4 billion from a year earlier, primarily due to an increase in tangible capital assets. At March 31, 2012, roughly 61 percent of the original cost of the Government's depreciable tangible capital assets had been amortized, compared to 60 percent a year earlier. Depreciable tangible capital assets exclude land, and assets under construction, which are not yet available for use.



## Cash Flow

The annual surplus or deficit is presented on an accrual basis of accounting, recognizing revenue in the period it is earned and expenses when incurred, regardless of when the associated cash is received or paid. In contrast, the Government's net cash flow measures the difference between cash coming in to the Government and cash going out.

In 2011-2012, the Government had a total cash requirement of \$31.5 billion before financing activities, compared to a total cash requirement of \$46.4 billion before financing activities in 2010-2011. Operating activities resulted in a net cash requirement of \$29.0 billion in 2011-2012, compared to a net cash requirement of \$41.7 billion in 2010-2011, reflecting the improvement in the budgetary balance. Cash used for capital investment activities decreased by \$1.3 billion, from \$7.6 billion in 2010-2011 to \$6.3 billion in 2011-2012, while cash provided by other investing activities increased by \$0.9 billion, from \$2.9 billion in 2010-2011 to \$3.8 billion in 2011-2012.

## Cash Flow

	2011-2012	2010-2011
	(in millions of dollars)	
Cash used by operating activities .....	-28,992	-41,665
Cash used by capital investment activities .....	-6,312	-7,614
Cash provided by investing activities .....	3,760	2,872
<b>Total cash used before financing activities .....</b>	<b>-31,544</b>	<b>-46,407</b>
Cash provided by financing activities .....	34,364	32,280
<b>Net increase or decrease (-) in cash .....</b>	<b>2,820</b>	<b>-14,127</b>
Cash and cash equivalents at beginning of year .....	14,323	28,450
Cash and cash equivalents at end of year .....	17,143	14,323

The Government financed this financial requirement of \$31.5 billion and increased its balance of cash and cash equivalents by \$2.8 billion primarily through the issuance of marketable bonds. Cash provided by financing activities totaled \$34.4 billion in 2011-2012, up from \$32.3 billion in 2010-2011.

## Risks and Uncertainties

As noted in the budget and related documents, the Government's revenues and expenses are highly sensitive to changes in economic conditions—particularly to changes in economic growth, inflation and interest rates.

To illustrate the impact of changes in economic conditions, the Department of Finance publishes, on a regular basis, sensitivity impacts on the budgetary balance. These are “rules of thumb” as the actual impact will depend on many other factors as well. As published in the March 29, 2012 budget, these show, for example, that:

- A one-year, 1-percentage-point decrease in real GDP growth would lower the budgetary balance by \$3.6 billion in the first year, \$3.9 billion in the second year, and \$3.4 billion in the fifth year.
- A one-year, 1-percentage-point decrease in GDP inflation would lower the budgetary balance by \$1.8 billion in the first year, \$1.8 billion in the second year, and \$0.9 billion in the fifth year.
- A sustained 100-basis-point increase in interest rates would lower the budgetary balance by \$0.6 billion in the first year, \$1.3 billion in the second year, and \$1.9 billion in the fifth year.

While these generalized rules of thumb provide good estimates of the sensitivity of the budgetary balance to small economic changes, it is important to note that some of the estimated relationships would change in response to large economic changes.



# TEN YEAR COMPARATIVE FINANCIAL INFORMATION

This part provides a ten year comparison of financial information based on the accounting policies explained in Note 1 to the audited consolidated financial statements in Section 2 of this volume.

TABLE 1.1

## GOVERNMENT OF CANADA DETAILED CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT (in millions of dollars)

	Year ended March 31									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>REVENUES—</b>										
<b>TAX REVENUES—</b>										
Income tax revenues—										
Personal .....	89,530	92,957	98,521	103,691	110,477	113,063	116,024	103,947	113,457	119,269
Corporate .....	22,222	27,431	29,956	31,724	37,745	40,628	29,476	30,361	29,969	31,702
Non-resident .....	3,291	3,142	3,560	4,529	4,877	5,693	6,298	5,293	5,137	5,300
	<i>115,043</i>	<i>123,530</i>	<i>132,037</i>	<i>139,944</i>	<i>153,099</i>	<i>159,384</i>	<i>151,798</i>	<i>139,601</i>	<i>148,563</i>	<i>156,271</i>
Other taxes and duties—										
Goods and services tax .....	28,248	28,286	29,758	33,020	31,296	29,920	25,740	26,947	28,379	28,370
Energy taxes .....	4,935	4,952	5,054	5,076	5,128	5,139	5,161	5,178	5,342	5,328
Customs import duties .....	3,278	2,887	3,091	3,330	3,704	3,903	4,036	3,490	3,520	3,862
Other excise taxes and duties .....	4,896	5,240	4,954	4,730	5,189	5,245	4,869	4,958	5,662	5,546
	<i>41,357</i>	<i>41,365</i>	<i>42,857</i>	<i>46,156</i>	<i>45,317</i>	<i>44,207</i>	<i>39,806</i>	<i>40,573</i>	<i>42,903</i>	<i>43,106</i>
<b>Total tax revenues .....</b>	<b>156,400</b>	<b>164,895</b>	<b>174,894</b>	<b>186,100</b>	<b>198,416</b>	<b>203,591</b>	<b>191,604</b>	<b>180,174</b>	<b>191,466</b>	<b>199,377</b>
<b>EMPLOYMENT INSURANCE PREMIUMS .....</b>	<b>17,870</b>	<b>17,546</b>	<b>17,307</b>	<b>16,535</b>	<b>16,789</b>	<b>16,558</b>	<b>16,887</b>	<b>16,761</b>	<b>17,501</b>	<b>18,556</b>
<b>OTHER REVENUES—</b>										
Crown corporations .....	5,301	5,917	6,825	7,198	7,503	6,504	7,760	7,622	12,937	12,024
Other programs .....	7,620	8,142	11,742	10,356	11,544	13,895	15,105	12,396	13,378	13,577
Net foreign exchange .....	3,379	2,090	1,175	2,014	1,714	1,872	1,736	1,647	1,809	1,669
<b>Total other revenues .....</b>	<b>16,300</b>	<b>16,149</b>	<b>19,742</b>	<b>19,568</b>	<b>20,761</b>	<b>22,271</b>	<b>24,601</b>	<b>21,665</b>	<b>28,124</b>	<b>27,270</b>
<b>TOTAL REVENUES .....</b>	<b>190,570</b>	<b>198,590</b>	<b>211,943</b>	<b>222,203</b>	<b>235,966</b>	<b>242,420</b>	<b>233,092</b>	<b>218,600</b>	<b>237,091</b>	<b>245,203</b>
<b>EXPENSES—</b>										
<b>TRANSFER PAYMENTS—</b>										
Old age security benefits, guaranteed income supplement and spouse's allowance .....	25,692	26,902	27,871	28,992	30,284	31,955	33,377	34,653	35,629	38,045
Major transfer payments to other levels of government—										
Canada health and social transfer .....	21,100	22,341	28,031							
Canada health transfer .....				19,000	20,140	21,474	22,759	24,820	26,031	27,174
Canada social transfer .....				8,225	8,500	9,872	10,568	10,858	11,179	11,514
Fiscal arrangements .....	11,397	10,004	13,467	12,977	13,740	15,178	15,807	16,789	17,577	19,188
Quebec abatement .....	-2,839	-3,295	-3,350	-3,327	-3,884	-3,328	-3,643	-3,299	-3,751	-3,929
Other major transfers .....	982	320	3,779	3,882	3,985	2,923	985	7,772	1,751	2,847
	<i>30,640</i>	<i>29,370</i>	<i>41,927</i>	<i>40,757</i>	<i>42,481</i>	<i>46,119</i>	<i>46,476</i>	<i>56,940</i>	<i>52,787</i>	<i>56,794</i>
Employment insurance benefits .....	14,496	15,058	14,748	14,417	14,084	14,298	16,308	21,586	19,850	17,647
Children's benefits .....	7,823	8,062	8,688	9,200	11,214	11,894	11,901	12,340	12,656	12,726
Other transfer payments .....	22,657	25,059	27,553	27,070	28,979	29,220	32,438	42,970	39,967	34,513
<b>Total transfer payments .....</b>	<b>101,308</b>	<b>104,451</b>	<b>120,787</b>	<b>120,436</b>	<b>127,042</b>	<b>133,486</b>	<b>140,500</b>	<b>168,489</b>	<b>160,889</b>	<b>159,725</b>
<b>OTHER PROGRAM EXPENSES—</b>										
Crown corporations .....	4,572	4,474	6,835	5,076	5,109	5,185	5,859	7,400	7,584	8,198
Ministries .....	40,799	44,751	48,740	49,701	56,118	60,827	61,498	68,895	71,119	72,474
<b>Total other program expenses .....</b>	<b>45,371</b>	<b>49,225</b>	<b>55,575</b>	<b>54,777</b>	<b>61,227</b>	<b>66,012</b>	<b>67,357</b>	<b>76,295</b>	<b>78,703</b>	<b>80,672</b>
<b>Total program expenses .....</b>	<b>146,679</b>	<b>153,676</b>	<b>176,362</b>	<b>175,213</b>	<b>188,269</b>	<b>199,498</b>	<b>207,857</b>	<b>244,784</b>	<b>239,592</b>	<b>240,397</b>
<b>PUBLIC DEBT CHARGES .....</b>	<b>37,270</b>	<b>35,769</b>	<b>34,118</b>	<b>33,772</b>	<b>33,945</b>	<b>33,325</b>	<b>30,990</b>	<b>29,414</b>	<b>30,871</b>	<b>31,026</b>
<b>TOTAL EXPENSES .....</b>	<b>183,949</b>	<b>189,445</b>	<b>210,480</b>	<b>208,985</b>	<b>222,214</b>	<b>232,823</b>	<b>238,847</b>	<b>274,198</b>	<b>270,463</b>	<b>271,423</b>
<b>ANNUAL SURPLUS (-) OR DEFICIT .....</b>	<b>-6,621</b>	<b>-9,145</b>	<b>-1,463</b>	<b>-13,218</b>	<b>-13,752</b>	<b>-9,597</b>	<b>5,755</b>	<b>55,598</b>	<b>33,372</b>	<b>26,220</b>
<b>ACCUMULATED DEFICIT AT BEGINNING OF YEAR .....</b>	<b>511,946</b>	<b>505,325</b>	<b>496,180</b>	<b>494,717</b>	<b>481,499</b>	<b>467,268</b>	<b>457,637</b>	<b>463,710</b>	<b>519,097</b>	<b>550,327</b>
<b>TRANSITION ADJUSTMENT .....</b>										<b>3,337</b>
<b>OTHER COMPREHENSIVE INCOME (-) OR LOSS .....</b>					<b>-479</b>	<b>-34</b>	<b>318</b>	<b>-211</b>	<b>-2,142</b>	<b>2,292</b>
<b>ACCUMULATED DEFICIT AT END OF YEAR .....</b>	<b>505,325</b>	<b>496,180</b>	<b>494,717</b>	<b>481,499</b>	<b>467,268</b>	<b>457,637</b>	<b>463,710</b>	<b>519,097</b>	<b>550,327</b>	<b>582,176</b>

Certain comparative figures have been reclassified to conform to the current year's presentation.

TABLE 1.2

GOVERNMENT OF CANADA  
DETAILED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(in millions of dollars)

	As at March 31									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>LIABILITIES</b>										
<b>ACCOUNTS PAYABLE AND ACCRUED LIABILITIES—</b>										
Other accounts payable and accrued liabilities .....	32,909	36,905	46,045	48,263	50,730	47,000	49,379	58,284	55,342	58,804
Taxes payable .....	33,549	33,040	35,650	38,402	41,388	49,010	50,845	48,251	48,648	50,952
Environmental liabilities .....	3,378	3,564	5,624	5,861	6,062	6,669	6,342	6,602	7,745	8,362
Interest and matured debt .....	9,558	8,933	8,104	7,875	7,516	7,182	6,919	6,853	6,733	6,379
Allowance for guarantees .....	3,802	2,770	2,317	1,031	815	602	514	535	592	506
<b>Total accounts payable and accrued liabilities ..</b>	<b>83,196</b>	<b>85,212</b>	<b>97,740</b>	<b>101,432</b>	<b>106,511</b>	<b>110,463</b>	<b>113,999</b>	<b>120,525</b>	<b>119,060</b>	<b>125,003</b>
<b>INTEREST-BEARING DEBT—</b>										
<i>Unmatured debt—</i>										
<i>Payable in Canadian currency—</i>										
Marketable bonds .....	287,133	277,780	265,798	261,134	257,482	253,550	295,186	367,962	416,080	448,140
Treasury bills .....	104,411	113,378	127,199	131,597	134,074	116,936	192,275	175,849	162,980	163,221
Retail debt .....	22,584	21,330	19,080	17,342	15,175	13,068	12,532	11,855	10,141	8,922
Bonds for Canada Pension Plan .....	3,371	3,427	3,393	3,102	1,743	1,042	523	452	27	11
<i>Total unmaturing debt .....</i>	<i>417,499</i>	<i>415,915</i>	<i>415,470</i>	<i>413,175</i>	<i>408,474</i>	<i>384,596</i>	<i>500,516</i>	<i>556,118</i>	<i>589,228</i>	<i>620,294</i>
Payable in foreign currencies .....	21,141	20,542	16,286	14,085	10,372	9,498	10,381	8,243	7,628	10,715
Cross-currency swap revaluation .....	1,495	363	-922	-2,258	-1,091	-1,420	3,690	-4,233	-5,091	-4,448
Unamortized discounts and premiums on market debt .....	-5,256	-5,610	-6,342	-6,780	-6,659	-6,213	-4,751	-5,092	-4,485	-4,295
Obligation related to capital leases .....	2,664	2,774	2,932	2,927	3,096	4,236	4,184	4,090	3,685	3,633
Other unmaturing debt .....									190	453
<i>Total unmaturing debt .....</i>	<i>437,543</i>	<i>433,984</i>	<i>427,424</i>	<i>421,149</i>	<i>414,192</i>	<i>390,697</i>	<i>514,020</i>	<i>559,126</i>	<i>591,155</i>	<i>626,352</i>
<i>Pensions and other future benefits—</i>										
Public sector pensions .....	125,708	127,560	129,579	131,062	134,726	137,371	139,909	142,843	146,135	148,911
Other employee and veteran future benefits .....	38,844	39,367	41,549	43,369	45,123	47,901	50,311	54,227	58,206	60,515
<i>Total pensions and other future benefits .....</i>	<i>164,552</i>	<i>166,927</i>	<i>171,128</i>	<i>174,431</i>	<i>179,849</i>	<i>185,272</i>	<i>190,220</i>	<i>197,070</i>	<i>204,341</i>	<i>209,426</i>
Due to Canada Pension Plan .....	7,093	7,483	2,771	151	54	106	90	175	23	138
Other liabilities .....	6,642	6,488	5,909	5,342	5,157	5,789	5,833	6,412	6,292	6,795
<b>Total interest-bearing debt .....</b>	<b>615,830</b>	<b>614,882</b>	<b>607,232</b>	<b>601,073</b>	<b>599,252</b>	<b>581,864</b>	<b>710,163</b>	<b>762,783</b>	<b>801,811</b>	<b>842,711</b>
<b>TOTAL LIABILITIES .....</b>	<b>699,026</b>	<b>700,094</b>	<b>704,972</b>	<b>702,505</b>	<b>705,763</b>	<b>692,327</b>	<b>824,162</b>	<b>883,308</b>	<b>920,871</b>	<b>967,714</b>
<b>FINANCIAL ASSETS</b>										
<b>CASH AND ACCOUNTS RECEIVABLE—</b>										
Cash and cash equivalents .....	16,528	20,572	20,615	21,149	22,696	13,729	46,985	28,450	14,323	17,143
Taxes receivable .....	43,597	47,953	53,477	59,113	66,492	65,902	71,911	69,063	78,626	86,006
Other accounts receivable .....	2,603	2,476	2,254	2,581	3,398	3,247	3,251	3,692	3,958	4,513
<b>Total cash and accounts receivable .....</b>	<b>62,728</b>	<b>71,001</b>	<b>76,346</b>	<b>82,843</b>	<b>92,586</b>	<b>82,878</b>	<b>122,147</b>	<b>101,205</b>	<b>96,907</b>	<b>107,662</b>
<b>FOREIGN EXCHANGE ACCOUNTS—</b>										
<i>International reserves held in the Exchange Fund</i>										
Account .....	44,849	41,247	39,114	40,936	44,673	42,904	51,194	53,701	54,041	62,141
International Monetary Fund—Subscriptions .....	12,942	12,185	11,240	10,673	11,106	10,752	12,011	9,823	9,792	9,842
International Monetary Fund—Loans .....								337	1,139	1,325
Less: International Monetary Fund—Notes payable and special drawing rights allocations .....	8,841	9,119	9,483	10,782	11,601	11,357	11,496	16,911	16,465	16,311
<i>Total foreign exchange accounts .....</i>	<i>48,950</i>	<i>44,313</i>	<i>40,871</i>	<i>40,827</i>	<i>44,178</i>	<i>42,299</i>	<i>51,709</i>	<i>46,950</i>	<i>48,507</i>	<i>56,997</i>
<b>LOANS, INVESTMENTS AND ADVANCES—</b>										
<i>Enterprise Crown corporations and other government business enterprises .....</i>										
Other loans, investments and advances .....	12,858	14,594	17,625	20,584	23,683	30,167	104,049	129,523	135,673	130,662
Other loans, investments and advances .....	14,920	19,184	20,543	21,305	21,411	20,702	21,044	23,158	22,876	22,258
<b>Total loans, investments and advances .....</b>	<b>27,778</b>	<b>33,778</b>	<b>38,168</b>	<b>41,889</b>	<b>45,094</b>	<b>50,869</b>	<b>125,093</b>	<b>152,681</b>	<b>158,549</b>	<b>152,920</b>
<b>TOTAL FINANCIAL ASSETS .....</b>	<b>139,456</b>	<b>149,092</b>	<b>155,385</b>	<b>165,559</b>	<b>181,858</b>	<b>176,046</b>	<b>298,949</b>	<b>300,836</b>	<b>303,963</b>	<b>317,579</b>
<b>NET DEBT .....</b>	<b>559,570</b>	<b>551,002</b>	<b>549,587</b>	<b>536,946</b>	<b>523,905</b>	<b>516,281</b>	<b>525,213</b>	<b>582,472</b>	<b>616,908</b>	<b>650,135</b>
<b>NON-FINANCIAL ASSETS</b>										
Tangible capital assets .....	47,037	47,748	48,210	48,355	49,036	51,175	53,326	55,054	57,668	59,047
Inventories .....	6,113	6,134	5,525	5,875	5,988	6,248	6,348	6,192	6,830	6,996
Prepaid expenses .....	1,095	940	1,135	1,217	1,613	1,221	1,829	2,129	2,083	1,916
<b>TOTAL NON-FINANCIAL ASSETS .....</b>	<b>54,245</b>	<b>54,822</b>	<b>54,870</b>	<b>55,447</b>	<b>56,637</b>	<b>58,644</b>	<b>61,503</b>	<b>63,375</b>	<b>66,581</b>	<b>67,959</b>
<b>ACCUMULATED DEFICIT .....</b>	<b>505,325</b>	<b>496,180</b>	<b>494,717</b>	<b>481,499</b>	<b>467,268</b>	<b>457,637</b>	<b>463,710</b>	<b>519,097</b>	<b>550,327</b>	<b>582,176</b>

TABLE 1.3

GOVERNMENT OF CANADA  
CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

(in millions of dollars)

	Year ended March 31									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
NET DEBT AT BEGINNING OF YEAR .....	565,312	559,570	551,002	549,587	536,946	523,905	516,281	525,213	582,472	616,908
TRANSITION ADJUSTMENT .....										3,337
CHANGE IN NET DEBT DURING THE YEAR—										
ANNUAL SURPLUS (-) OR DEFICIT .....	-6,621	-9,145	-1,463	-13,218	-13,752	-9,597	5,755	55,598	33,372	26,220
CHANGE DUE TO TANGIBLE CAPITAL ASSETS—										
Acquisition of tangible capital assets .....	5,051	4,535	4,619	4,046	4,789	5,957	6,249	7,136	8,061	6,976
Amortization of tangible capital assets .....	-3,341	-3,502	-3,696	-3,904	-3,807	-3,954	-4,176	-4,418	-4,756	-4,859
Proceeds from disposal of tangible capital assets .....	-288	-91	-144	-146	-202	-440	-608	-297	-447	-664
Net loss (-) or gain on disposal of tangible capital assets, including adjustments .....	-112	-231	-317	149	-99	576	686	-693	-244	-74
Total change due to tangible capital assets .....	1,310	711	462	145	681	2,139	2,151	1,728	2,614	1,379
CHANGE DUE TO INVENTORIES .....	-325	21	-609	350	113	260	100	-156	638	166
CHANGE DUE TO PREPAID EXPENSES .....	-106	-155	195	82	396	-392	608	300	-46	-167
NET DECREASE (-) OR INCREASE IN NET DEBT DUE TO OPERATIONS .....	-5,742	-8,568	-1,415	-12,641	-12,562	-7,590	8,614	57,470	36,578	27,598
OTHER COMPREHENSIVE INCOME (-) OR LOSS ...					-479	-34	318	-211	-2,142	2,292
NET DECREASE (-) OR INCREASE IN NET DEBT .....	-5,742	-8,568	-1,415	-12,641	-13,041	-7,624	8,932	57,259	34,436	29,890
NET DEBT AT END OF YEAR .....	559,570	551,002	549,587	536,946	523,905	516,281	525,213	582,472	616,908	650,135



TABLE 1.4

GOVERNMENT OF CANADA  
CONSOLIDATED STATEMENT OF CASH FLOW  
(in millions of dollars)

	Year ended March 31									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>OPERATING ACTIVITIES—</b>										
<b>ANNUAL SURPLUS OR DEFICIT (-)</b> .....	<b>6,621</b>	<b>9,145</b>	<b>1,463</b>	<b>13,218</b>	<b>13,752</b>	<b>9,597</b>	<b>-5,755</b>	<b>-55,598</b>	<b>-33,372</b>	<b>-26,220</b>
Items not affecting cash—										
Share of annual profit in enterprise Crown corporations and other government business enterprises .....	-2,958	-3,708	-4,853	-5,041	-5,336	-4,256	-4,773	-2,306	-6,992	-5,350
Amortization of tangible capital assets .....	3,341	3,502	3,696	3,904	3,807	3,954	4,176	4,418	4,756	4,859
Net loss or gain (-) on disposal of tangible capital assets, including adjustments .....	112	231	317	-149	99	-576	-686	693	244	74
Change in taxes receivable .....	2,008	-4,356	-5,524	-5,636	-7,379	590	-6,009	2,848	-9,563	-7,380
Change in pensions and other future benefits .....	-648	2,375	4,201	3,303	5,418	5,423	4,948	6,850	7,271	5,085
Change in foreign exchange accounts .....	3,096	4,637	3,442	44	-3,351	1,879	-9,410	4,759	-1,557	-8,490
Change in accounts payable and accrued liabilities .....	-48	2,016	12,528	3,692	5,079	3,952	3,536	6,526	-1,465	5,943
Net change in other accounts .....	18	-675	-6,718	-4,866	1	1,468	7,862	-5,642	-987	2,487
<b>Cash provided or used (-) by operating activities</b> .....	<b>11,542</b>	<b>13,167</b>	<b>8,552</b>	<b>8,469</b>	<b>12,090</b>	<b>22,031</b>	<b>-6,111</b>	<b>-37,452</b>	<b>-41,665</b>	<b>-28,992</b>
<b>CAPITAL INVESTMENT ACTIVITIES—</b>										
Acquisition of tangible capital assets .....	-5,051	-4,535	-4,619	-4,046	-4,789	-5,957	-6,249	-7,136	-8,061	-6,976
Proceeds from disposal of tangible capital assets .....	288	91	144	146	202	440	608	297	447	664
<b>Cash used by capital investment activities</b> .....	<b>-4,763</b>	<b>-4,444</b>	<b>-4,475</b>	<b>-3,900</b>	<b>-4,587</b>	<b>-5,517</b>	<b>-5,641</b>	<b>-6,839</b>	<b>-7,614</b>	<b>-6,312</b>
<b>INVESTING ACTIVITIES—</b>										
Enterprise Crown corporations and other government business enterprises—										
Equity transactions .....	1,814	1,843	1,669	2,012	2,602	2,436	1,495	-3,226	2,818	2,684
Issuance of loans and advances .....	-26	-167	-142	-198	-3,713	-5,052	-132,057	-119,755	-76,579	-63,389
Repayment of loans and advances .....	307	358	334	331	3,894	435	60,688	99,921	76,677	65,286
Issuance of other loans, investments and advances .....	-6,216	-9,569	-8,218	-6,861	-16,969	-6,571	-6,910	-21,174	-5,858	-7,679
Repayment of other loans, investments and advances .....	4,716	4,929	6,866	5,182	16,475	6,883	5,041	16,620	5,814	6,858
<b>Cash provided or used (-) by investing activities</b> .....	<b>595</b>	<b>-2,606</b>	<b>509</b>	<b>466</b>	<b>2,289</b>	<b>-1,869</b>	<b>-71,743</b>	<b>-27,614</b>	<b>2,872</b>	<b>3,760</b>
<b>TOTAL CASH GENERATED OR USED (-) BEFORE FINANCING ACTIVITIES</b> .....	<b>7,374</b>	<b>6,117</b>	<b>4,586</b>	<b>5,035</b>	<b>9,792</b>	<b>14,645</b>	<b>-83,495</b>	<b>-71,905</b>	<b>-46,407</b>	<b>-31,544</b>
<b>FINANCING ACTIVITIES—</b>										
Issuance of Canadian currency borrowings .....	309,420	336,260	335,682	363,824	369,354	343,755	531,668	554,892	553,464	567,707
Repayment of Canadian currency borrowings .....	-305,773	-337,734	-335,969	-366,123	-373,886	-366,493	-415,801	-499,383	-520,569	-536,430
Issuance of foreign currency borrowings .....	17,297	14,227	13,608	15,859	11,586	11,099	24,500	22,212	8,195	12,743
Repayment of foreign currency borrowings .....	-23,188	-14,826	-17,864	-18,061	-15,299	-11,973	-23,616	-24,351	-8,810	-9,656
<b>Cash used (-) or provided by financing activities</b> .....	<b>-2,244</b>	<b>-2,073</b>	<b>-4,543</b>	<b>-4,501</b>	<b>-8,245</b>	<b>-23,612</b>	<b>116,751</b>	<b>53,370</b>	<b>32,280</b>	<b>34,364</b>
<b>NET INCREASE OR DECREASE (-) IN CASH</b> .....	<b>5,130</b>	<b>4,044</b>	<b>43</b>	<b>534</b>	<b>1,547</b>	<b>-8,967</b>	<b>33,256</b>	<b>-18,535</b>	<b>-14,127</b>	<b>2,820</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b> .....	<b>11,398</b>	<b>16,528</b>	<b>20,572</b>	<b>20,615</b>	<b>21,149</b>	<b>22,696</b>	<b>13,729</b>	<b>46,985</b>	<b>28,450</b>	<b>14,323</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b> .....	<b>16,528</b>	<b>20,572</b>	<b>20,615</b>	<b>21,149</b>	<b>22,696</b>	<b>13,729</b>	<b>46,985</b>	<b>28,450</b>	<b>14,323</b>	<b>17,143</b>

TABLE 1.5

## GOVERNMENT OF CANADA

## DETAILED CONSOLIDATED STATEMENT OF NON-BUDGETARY TRANSACTIONS AND OF NON-FINANCIAL ASSETS

(in millions of dollars)

	Year ended March 31									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>LOANS, INVESTMENTS AND ADVANCES—</b>										
Enterprise Crown corporations and other government business enterprises—										
Loans and advances—										
Canada Mortgage and Housing Corporation .....	218	219	190	200	148	258	-57,470	-10,399	2,693	2,974
Business Development Bank of Canada .....						-1,000	-6,284	-4,961	-978	662
Farm Credit Canada .....						-3,840	-7,610	-4,481	-1,627	-1,768
Other .....	63	-28	2	-67	33	-35	-5	7	10	29
	281	191	192	133	181	-4,617	-71,369	-19,834	98	1,897
Investments—										
Share of annual profit .....	-2,958	-3,708	-4,853	-5,041	-5,336	-4,256	-4,773	-2,306	-6,992	-5,350
Other comprehensive income (-) or loss .....					-479	-34	318	-211	-2,142	2,292
Dividends .....	1,881	1,907	1,944	2,027	2,604	2,436	2,095	1,391	2,818	2,028
Capital .....	-67	-64	-275	-15	-3		-600	-4,617		656
Transition adjustment .....										3,337
	-1,144	-1,865	-3,184	-3,029	-3,214	-1,854	-2,960	-5,743	-6,316	2,963
Total .....	-863	-1,674	-2,992	-2,896	-3,033	-6,471	-74,329	-25,577	-6,218	4,860
Less:										
Amount expected to be repaid from future appropriations .....	43	62	39	63	66	32	-473	-103	-64	-119
Unamortized discounts and premiums .....						-19	26		-4	-32
Total .....	-906	-1,736	-3,031	-2,959	-3,099	-6,484	-73,882	-25,474	-6,150	5,011
Other loans, investments and advances—										
Portfolio investments .....			1,225	-101			6	2		12
National governments, including developing countries .....	828	572	171	158	80	143	-182	235	69	40
International organizations .....	-349	-72	-253	-224	-491	-321	-905	-454	-826	-704
Provincial and territorial governments .....	-249	-2,459	-673	14	285	899	217	590	257	-849
Other loans, investments and advances .....	-1,730	-2,681	-1,822	-1,524	-367	-410	-1,005	-4,926	456	680
Total .....	-1,500	-4,640	-1,352	-1,677	-493	311	-1,869	-4,553	-44	-821
Less: allowance for valuation .....	-324	-376	6	-915	-387	-398	-1,527	-2,440	-326	-1,439
Total .....	-1,176	-4,264	-1,358	-762	-106	709	-342	-2,113	282	618
<b>Total loans, investments and advances .....</b>	<b>-2,082</b>	<b>-6,000</b>	<b>-4,389</b>	<b>-3,721</b>	<b>-3,205</b>	<b>-5,775</b>	<b>-74,224</b>	<b>-27,587</b>	<b>-5,868</b>	<b>5,629</b>
<b>PENSIONS AND OTHER FUTURE BENEFITS—</b>										
Public sector pensions .....	-1,213	1,852	2,019	1,483	3,664	2,645	2,538	2,934	3,292	2,776
Other employee and veteran future benefits .....	564	523	2,182	1,820	1,754	2,778	2,410	3,916	3,979	2,309
<b>Total pensions and other future benefits .....</b>	<b>-649</b>	<b>2,375</b>	<b>4,201</b>	<b>3,303</b>	<b>5,418</b>	<b>5,423</b>	<b>4,948</b>	<b>6,850</b>	<b>7,271</b>	<b>5,085</b>
<b>OTHER LIABILITIES—</b>										
Due to Canada Pension Plan .....	323	390	-4,712	-2,620	-97	52	-16	85	-152	115
Other liabilities .....	672	-154	-579	-567	-185	632	44	579	-120	503
<b>Total other liabilities .....</b>	<b>995</b>	<b>236</b>	<b>-5,291</b>	<b>-3,187</b>	<b>-282</b>	<b>684</b>	<b>28</b>	<b>664</b>	<b>-272</b>	<b>618</b>
<b>NON-FINANCIAL ASSETS—</b>										
Tangible capital assets .....	-1,310	-711	-462	-145	-681	-2,139	-2,152	-1,728	-2,614	-1,379
Inventories .....	325	-21	609	-350	-113	-260	-100	156	-638	-166
Prepaid expenses .....	106	155	-195	-82	-396	392	-608	-300	46	167
<b>Total non-financial assets .....</b>	<b>-879</b>	<b>-577</b>	<b>-48</b>	<b>-577</b>	<b>-1,190</b>	<b>-2,007</b>	<b>-2,860</b>	<b>-1,872</b>	<b>-3,206</b>	<b>-1,378</b>
<b>OTHER TRANSACTIONS—</b>										
Taxes receivable .....	2,008	-4,356	-5,524	-5,636	-7,379	590	-6,009	2,848	-9,563	-7,380
Other accounts receivable .....	336	127	223	-327	-817	151	-3	-441	-266	-555
Provincial, territorial and Aboriginal tax agreements account .....	-934	2,374	1,103	2,316	410	-1,311	-168	1,438	241	2,688
Taxes payable .....	-735	-509	2,610	2,752	2,986	7,622	1,835	-2,594	397	2,304
Other liabilities .....	1,621	151	8,813	-1,376	1,683	-2,359	1,869	7,682	-2,103	951
<b>Total other transactions .....</b>	<b>2,296</b>	<b>-2,213</b>	<b>7,225</b>	<b>-2,271</b>	<b>-3,117</b>	<b>4,693</b>	<b>-2,476</b>	<b>8,933</b>	<b>-11,294</b>	<b>-1,992</b>
<b>TOTAL NON-BUDGETARY TRANSACTIONS AND NON-FINANCIAL ASSETS .....</b>	<b>-319</b>	<b>-6,179</b>	<b>1,698</b>	<b>-6,453</b>	<b>-2,376</b>	<b>3,018</b>	<b>-74,584</b>	<b>-13,012</b>	<b>-13,369</b>	<b>7,962</b>

TABLE 1.6

## GOVERNMENT OF CANADA

## DETAILED CONSOLIDATED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>FOREIGN EXCHANGE ACCOUNTS—</b>										
International reserves held in the Exchange Fund										
Account .....	3,818	3,602	2,133	-1,822	-3,737	1,769	-8,290	-2,507	-340	-8,100
International Monetary Fund—Subscriptions .....	-121	757	945	567	-433	354	-1,259	2,188	31	-50
International Monetary Fund—Loans .....								-337	-802	-186
	3,697	4,359	3,078	-1,255	-4,170	2,123	-9,549	-636	-1,111	-8,336
Less: International Monetary Fund—										
Notes payable .....	623	-336	-453	-1,412	-771	201	14	2,351	416	202
Special drawing rights allocations .....	-22	58	89	113	-48	43	-154	-7,766	30	-48
	601	-278	-364	-1,299	-819	244	-140	-5,415	446	154
<b>Total foreign exchange accounts .....</b>	<b>3,096</b>	<b>4,637</b>	<b>3,442</b>	<b>44</b>	<b>-3,351</b>	<b>1,879</b>	<b>-9,409</b>	<b>4,759</b>	<b>-1,557</b>	<b>-8,490</b>
<b>UNMATURED DEBT—</b>										
Payable in Canadian currency—										
Marketable bonds .....	-5,367	-9,354	-11,981	-4,664	-3,652	-3,932	41,636	72,776	48,118	32,060
Treasury bills .....	10,371	8,967	13,821	4,398	2,477	-17,138	75,339	-16,426	-12,869	241
Retail debt .....	-1,382	-1,254	-2,250	-1,738	-2,167	-2,107	-536	-677	-1,714	-1,219
Bonds for Canada Pension Plan .....	-19	56	-35	-291	-1,359	-700	-519	-71	-425	-16
	3,603	-1,585	-445	-2,295	-4,701	-23,877	115,919	55,602	33,110	31,066
Payable in foreign currencies .....	-5,891	-599	-4,256	-2,201	-3,713	-875	883	-2,138	-615	3,087
Cross-currency swap revaluation .....	630	-1,132	-1,285	-1,336	1,167	-329	5,110	-7,923	-858	643
Unamortized discounts and premiums on										
market debt .....	-2,654	-354	-732	-438	121	446	1,462	-341	607	190
Obligation related to capital leases .....	44	111	158	-5	169	1,140	-51	-94	-405	-52
Other unmatured debt .....									190	263
<b>Total unmatured debt .....</b>	<b>-4,268</b>	<b>-3,559</b>	<b>-6,560</b>	<b>-6,275</b>	<b>-6,957</b>	<b>-23,495</b>	<b>123,323</b>	<b>45,106</b>	<b>32,029</b>	<b>35,197</b>
<b>CASH AND CASH EQUIVALENTS</b>										
<b>AT END OF YEAR—</b>										
In Canadian currency .....	16,478	20,559	20,607	21,152	22,701	13,733	46,989	28,124	13,902	16,493
In foreign currencies .....	50	13	8	-3	-5	-4	-4	326	421	650
<b>Total cash and cash equivalents .....</b>	<b>16,528</b>	<b>20,572</b>	<b>20,615</b>	<b>21,149</b>	<b>22,696</b>	<b>13,729</b>	<b>46,985</b>	<b>28,450</b>	<b>14,323</b>	<b>17,143</b>



## GLOSSARY OF TERMS

The following terms are used in this section and throughout the consolidated financial statements in Section 2 of this Volume. The definitions are taken from three primary sources:

1. TERMIUM at [www.termiumplus.gc.ca/](http://www.termiumplus.gc.ca/)
  2. The *CICA Public Sector Accounting Handbook*.
  3. Glossary of Frequently-Used Terms, Finance Canada.
- **Accounts of Canada –**  
The centralized record of the financial transactions of the Government of Canada, maintained by the Receiver General. The accounts of Canada summarize revenues, expenses, assets and liabilities transactions.
  - **Accrued Benefit Obligation –**  
The value of future benefits attributed to services rendered by employees and former employees to the accounting date.
  - **Accumulated Deficit –**  
The accumulated net total of all past federal deficits and surpluses since Confederation plus accumulated other comprehensive income. The accumulated deficit is also equal to total liabilities less total assets – both financial and non-financial.
  - **Actuarial Valuation for Accounting Purposes –**  
An assessment of the financial status of a benefit plan. It consists of the valuation of assets held to discharge the benefit liability and calculation of the actuarial present value of benefits to be paid under the plan. The valuation results in a calculation of the required future contributions or payments and a determination of any gains or losses since the last valuation.
  - **Allowance –**  
Estimated potential losses on the realization of government financial claims or estimated financial obligations that would not otherwise be recorded in the financial statements.
  - **Appropriation –**  
Any authority of Parliament to pay money out of the Consolidated Revenue Fund.
  - **Capital Lease –**  
A lease that, from the point of view of the lessee, transfers substantially all the benefits and risks incident to ownership of property to the lessee.
  - **Consolidated Revenue Fund –**  
The aggregate of all public moneys that are on deposit at the credit of the Receiver General for Canada.
  - **Consumer Price Index (CPI) –**  
A measure of price changes produced by Statistics Canada on a monthly basis. The CPI measures the retail prices of a “shopping basket” of about 300 goods and services including food, housing, transportation, clothing and recreation. The index is “weighted”, meaning that it gives greater importance to price changes for some products than others – more to housing, for example, than to entertainment – in an effort to reflect typical spending patterns. Increases in the CPI are also referred to as increases in the cost of living.
  - **Contingent Liability –**  
A potential debt which may become an actual financial obligation if certain events occur or fail to occur.
  - **Contractual Obligation –**  
A written obligation to outside organizations or individuals as a result of a contract.
  - **Defined Benefit Pension Plan –**  
A plan that specifies either the benefits to be received by employees after retirement or the method for determining those benefits.
  - **Enterprise Crown Corporation –**  
A corporation which is not dependent on parliamentary appropriations and whose principal activity and source of revenues are the sale of goods and/or services to outside parties. An enterprise Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs.
  - **Financial Assets –**  
An asset on hand at the end of the accounting period, which could provide resources to discharge existing liabilities or finance future operations. Financial assets include cash and assets that are convertible into cash and are not intended for consumption in the normal course of activities.
  - **Full Accrual Accounting –**  
The method of recording transactions by which revenues and expenses are reflected in the determination of results for the period in which they are considered to have been earned and incurred, respectively, whether or not such transactions have been settled finally by the receipt or payment of cash or its equivalent.
  - **G-7 (Group of Seven) –**  
The G-7 consists of the world’s seven largest industrial market economies: the United States, Japan, Germany, France, Great Britain, Italy and Canada. The leaders of these countries meet annually to discuss political and economic issues of mutual concern. In addition, G-7 finance ministers meet several times a year to discuss economic policy. Their work is supported by regular, functional meetings of officials, including the G-7 Finance Deputies.

- **Gross Domestic Product (GDP) –**  
The total value of all goods and services produced within Canada during a given year. It is a measure of the income generated by production within Canada. Also referred to as annual economic output or, more simply, output. To avoid counting the same output more than once, GDP includes only final goods and services – not those that are used to make another product. GDP would not include the wheat used to make bread, but would include the bread itself.
- **Net Book Value of Tangible Capital Assets –**  
The cost of tangible capital assets less both accumulated amortization and the amount of any write-downs.
- **Net Debt –**  
The total liabilities of the government less its financial assets.
- **Non-Financial Assets –**  
An asset on hand at the end of the accounting period, which could not normally be converted to cash to pay off the debt, without disrupting government operations.
- **Operating Lease –**  
A lease in which the lessor retains substantially all the benefits and risks of ownership.
- **Other comprehensive income –**  
Other comprehensive income holds any unrealized gains and losses resulting from the change in market value on assets that are classified as available-for-sale or derivative instruments used in hedging activities.
- **Public Money –**  
All money belonging to Canada received or collected by the Receiver General or any other public officer in his official capacity or any person authorized to receive or collect such money.
- **Real Return Bonds –**  
These Government of Canada bonds pay semi-annual interest based upon a real interest rate. Unlike standard fixed-coupon marketable bonds, interest payments on real return bonds are adjusted for changes in the consumer price index.
- **Retail Debt –**  
Canada Savings Bonds and Canada Premium Bonds.
- **Surplus –**  
The amount by which government revenue exceeds expenses in any given year.
- **Swap –**  
An agreement that exchanges one type of return or financial instrument for another (e.g. a fixed for a floating rate of interest).
- **Tangible Capital Asset –**  
A non-financial asset having physical substance that:
  - (i) is held for use in the production or supply of goods and services;
  - (ii) has a useful economic life extending beyond an accounting period; and
  - (iii) has been acquired to be used on a continuing basis.
- **Transfer Payments –**  
A transfer of money from a government to an individual, an organization or another government for which the government making the transfer does not:
  - (i) receive any goods or services directly in return as would occur in a purchase/sales transaction;
  - (ii) expect to be repaid in the future, as would be expected in a loan; or
  - (iii) expect a financial return, as would be expected in an investment.





# SECTION 2

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## **Consolidated Financial Statements of the Government of Canada and Report and Observations of the Auditor General of Canada**

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## PREFACE TO THE CONSOLIDATED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of these consolidated financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. These consolidated financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, accumulated deficit, change in net debt and cash flow for the year then ended.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund" (CRF); second, that the balance of the CRF, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenues can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the CRF. All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty may only borrow as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations and other government business enterprises can borrow without specific parliamentary authority, although such borrowings are sometimes guaranteed by the Government with the authority of Parliament.

The consolidated financial statements of the Government of Canada consist of four statements and accompanying notes.

The first is the **Consolidated Statement of Operations and Accumulated Deficit**, which presents the Government's revenues, expenses, deficit, and other comprehensive loss or income for the year, and the net accumulation of the annual surpluses and deficits since Confederation.

The second is the **Consolidated Statement of Financial Position**, which discloses the Government's cash balance and investments, amounts owing to and by the Government at the end of the year, and the Government's non-financial assets such as its tangible capital assets and inventories. It also presents both the accumulated deficit of the Government and its net debt which is the difference between the Government's total liabilities and its financial assets.

The third is the **Consolidated Statement of Change in Net Debt**, which explains the difference between the Government's annual deficit and the change in the net debt for the year. It reports the extent to which revenues recognized in the year were sufficient, or not sufficient, to offset expenditures, as opposed to the expenses recognized in the annual deficit.

The fourth is the **Consolidated Statement of Cash Flow**, which provides information on the Government's cash provided by or used for operating, capital investment, investing and financing activities.

Other sections in this volume together with Volume II and Volume III of the *Public Accounts of Canada*, provide more detailed supplementary information in respect of matters reported in the consolidated financial statements. The Independent Auditor's Report on the consolidated financial statements does not extend to this supplementary information.

## STATEMENT OF RESPONSIBILITY

The consolidated financial statements in this section are prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the consolidated financial statements, which are based on Canadian public sector accounting standards, and on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of the consolidated financial statements rests with the Government. The consolidated financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada in compliance with governing legislation. The consolidated financial statements are prepared on a full accrual basis of accounting whereby assets include both financial and non-financial assets, revenues, including tax revenues are recorded when earned, and expenses include accrued expenses and amortization of tangible capital assets. The information included in these consolidated financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized summary record of the Government's financial transactions. Additional information is obtained as required, from departments, agencies, Crown corporations, other government business enterprises, and other entities to meet accounting and reporting requirements.

The Government presents the consolidated financial statements to the Auditor General of Canada, who audits them and provides an independent audit opinion to the House of Commons. The duties of the Auditor General of Canada in that respect are contained in section 6 of the *Auditor General Act*. Additional information is provided in the observations of the Auditor General of Canada at the end of this section.

Annually, the consolidated financial statements are tabled in the House of Commons as part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the consolidated financial statements and accompanying independent audit opinion.

On behalf of the Government of Canada.



MICHELLE D'AURAY  
Secretary of the  
Treasury Board of  
Canada



MICHAEL HORGAN  
Deputy Minister of  
Finance



FRANÇOIS GUIMONT  
Deputy Receiver General for  
Canada



JAMES RALSTON  
Comptroller General of  
Canada

August 30, 2012





Auditor General of Canada  
Vérificateur général du Canada

## INDEPENDENT AUDITOR'S REPORT

To the House of Commons

### Report on the Consolidated Financial Statements

I have audited the accompanying consolidated financial statements of the Government of Canada, which comprise the consolidated statement of financial position as at 31 March 2012, and the consolidated statement of operations and accumulated deficit, consolidated statement of change in net debt and consolidated statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *The Government's Responsibility for the Consolidated Financial Statements*

The Government is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the stated accounting policies of the Government of Canada set out in Note 1 to the consolidated financial statements, which are based on Canadian public sector accounting standards, and for such internal control as the Government determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Government's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the

Government's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Government, as well as evaluating the overall presentation of the consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### *Opinion*

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Government of Canada as at 31 March 2012, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with the stated accounting policies of the Government of Canada set out in Note 1 to the consolidated financial statements, which conform with Canadian public sector accounting standards.

### Report on Other Legal and Regulatory Requirements

As required by Section 6 of the *Auditor General Act*, I report that, in my opinion, the stated accounting policies of the Government of Canada have been applied on a basis consistent with that of the preceding year.

Additional information and comments on the consolidated financial statements and this Report are included in my Observations at the end of Section 2, Volume 1 of the *Public Accounts of Canada 2012*.

Michael Ferguson, FCA  
Auditor General of Canada

30 August 2012  
Ottawa, Canada

## GOVERNMENT OF CANADA

Consolidated Statement of Operations and Accumulated Deficit  
for the Year Ended March 31, 2012

(in millions of dollars)

	2012		2011
	Budget (Note 2)	Actual	Actual
<b>REVENUES (Note 17)</b>			
<i><b>TAX REVENUES —</b></i>			
<i><b>Income tax revenues —</b></i>			
Personal .....	119,937	119,269	113,457
Corporate .....	32,479	31,702	29,969
Non-resident .....	5,429	5,300	5,137
<i><b>Total income tax revenues .....</b></i>	<i><b>157,845</b></i>	<i><b>156,271</b></i>	<i><b>148,563</b></i>
<i><b>Other taxes and duties —</b></i>			
Goods and services tax .....	30,059	28,370	28,379
Energy taxes .....	5,410	5,328	5,342
Customs import duties .....	3,837	3,862	3,520
Other excise taxes and duties .....	5,542	5,546	5,662
<i><b>Total other taxes and duties .....</b></i>	<i><b>44,848</b></i>	<i><b>43,106</b></i>	<i><b>42,903</b></i>
<i><b>TOTAL TAX REVENUES .....</b></i>	<i><b>202,693</b></i>	<i><b>199,377</b></i>	<i><b>191,466</b></i>
<i><b>EMPLOYMENT INSURANCE PREMIUMS .....</b></i>	<i><b>18,851</b></i>	<i><b>18,556</b></i>	<i><b>17,501</b></i>
<i><b>OTHER REVENUES —</b></i>			
Crown corporations .....	11,558	12,024	12,937
Other programs .....	14,510	13,577	13,378
Net foreign exchange .....	1,487	1,669	1,809
<i><b>TOTAL OTHER REVENUES .....</b></i>	<i><b>27,555</b></i>	<i><b>27,270</b></i>	<i><b>28,124</b></i>
<i><b>TOTAL REVENUES .....</b></i>	<i><b>249,099</b></i>	<i><b>245,203</b></i>	<i><b>237,091</b></i>
<b>EXPENSES (Notes 3 and 17)</b>			
<i><b>TRANSFER PAYMENTS —</b></i>			
Old age security benefits, guaranteed income supplement and spouse's allowance .....	37,990	38,045	35,629
Major transfer payments to other levels of government .....	58,208	56,794	52,787
Employment insurance benefits .....	19,516	17,647	19,850
Children's benefits .....	13,062	12,726	12,656
Other transfer payments .....	39,539	34,513	39,967
<i><b>TOTAL TRANSFER PAYMENTS .....</b></i>	<i><b>168,315</b></i>	<i><b>159,725</b></i>	<i><b>160,889</b></i>
<i><b>OTHER PROGRAM EXPENSES —</b></i>			
Crown corporations .....	7,698	8,198	7,584
Ministries .....	72,387	72,474	71,119
<i><b>TOTAL OTHER PROGRAM EXPENSES .....</b></i>	<i><b>80,085</b></i>	<i><b>80,672</b></i>	<i><b>78,703</b></i>
<i><b>TOTAL PROGRAM EXPENSES .....</b></i>	<i><b>248,400</b></i>	<i><b>240,397</b></i>	<i><b>239,592</b></i>
<i><b>PUBLIC DEBT CHARGES .....</b></i>	<i><b>32,958</b></i>	<i><b>31,026</b></i>	<i><b>30,871</b></i>
<i><b>TOTAL EXPENSES .....</b></i>	<i><b>281,358</b></i>	<i><b>271,423</b></i>	<i><b>270,463</b></i>
<i><b>ANNUAL DEFICIT .....</b></i>	<i><b>32,259</b></i>	<i><b>26,220</b></i>	<i><b>33,372</b></i>
<i><b>ACCUMULATED DEFICIT AT BEGINNING OF YEAR .....</b></i>	<i><b>550,327</b></i>	<i><b>550,327</b></i>	<i><b>519,097</b></i>
<i><b>TRANSITION ADJUSTMENT (Note 11) .....</b></i>		<i><b>3,337</b></i>	
<i><b>OTHER COMPREHENSIVE LOSS OR INCOME (-) (Note 4) .....</b></i>		<i><b>2,292</b></i>	<i><b>-2,142</b></i>
<i><b>ACCUMULATED DEFICIT AT END OF YEAR (Note 4) .....</b></i>	<i><b>582,586</b></i>	<i><b>582,176</b></i>	<i><b>550,327</b></i>

Certain comparative figures have been reclassified to conform to the current year's presentation.

The accompanying notes are an integral part of these consolidated statements.

Details (unaudited) can be found in other sections of this volume.

## GOVERNMENT OF CANADA

Consolidated Statement of Financial Position  
as at March 31, 2012

(in millions of dollars)

	2012	2011
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE AND ACCRUED LIABILITIES —</b>		
Other accounts payable and accrued liabilities (Note 16) .....	58,804	55,342
Taxes payable .....	50,952	48,648
Environmental liabilities (Note 16) .....	8,362	7,745
Interest and matured debt .....	6,379	6,733
Allowance for guarantees (Note 16) .....	506	592
<b>TOTAL ACCOUNTS PAYABLE AND ACCRUED LIABILITIES .....</b>	<b>125,003</b>	<b>119,060</b>
<b>INTEREST-BEARING DEBT —</b>		
Unmatured debt (Note 5) .....	626,352	591,155
Pensions and other future benefits —		
Public sector pensions (Note 6) .....	148,911	146,135
Other employee and veteran future benefits (Note 6) .....	60,515	58,206
<i>Total pensions and other future benefits .....</i>	<i>209,426</i>	<i>204,341</i>
Other liabilities (Note 7) .....	6,933	6,315
<b>TOTAL INTEREST-BEARING DEBT .....</b>	<b>842,711</b>	<b>801,811</b>
<b>TOTAL LIABILITIES .....</b>	<b>967,714</b>	<b>920,871</b>
<b>FINANCIAL ASSETS</b>		
<b>CASH AND ACCOUNTS RECEIVABLE —</b>		
Cash and cash equivalents (Note 8) .....	17,143	14,323
Taxes receivable (Note 9) .....	86,006	78,626
Other accounts receivable (Note 9) .....	4,513	3,958
<b>TOTAL CASH AND ACCOUNTS RECEIVABLE .....</b>	<b>107,662</b>	<b>96,907</b>
<b>FOREIGN EXCHANGE ACCOUNTS (Note 10) .....</b>	<b>56,997</b>	<b>48,507</b>
<b>LOANS, INVESTMENTS AND ADVANCES —</b>		
Enterprise Crown corporations and other government business enterprises (Notes 4, 11 and 16) .....	130,662	135,673
Other loans, investments and advances (Note 12) .....	22,258	22,876
<b>TOTAL LOANS, INVESTMENTS AND ADVANCES .....</b>	<b>152,920</b>	<b>158,549</b>
<b>TOTAL FINANCIAL ASSETS .....</b>	<b>317,579</b>	<b>303,963</b>
<b>NET DEBT .....</b>	<b>650,135</b>	<b>616,908</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 13) .....	59,047	57,668
Inventories .....	6,996	6,830
Prepaid expenses .....	1,916	2,083
<b>TOTAL NON-FINANCIAL ASSETS .....</b>	<b>67,959</b>	<b>66,581</b>
<b>ACCUMULATED DEFICIT (Note 4) .....</b>	<b>582,176</b>	<b>550,327</b>
<b>CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES (Notes 15 and 16)</b>		

The accompanying notes are an integral part of these consolidated statements.  
Details (unaudited) can be found in other sections of this volume.



## GOVERNMENT OF CANADA

Consolidated Statement of Change in Net Debt  
for the Year Ended March 31, 2012

(in millions of dollars)

	2012		2011
	Budget (Note 2)	Actual	Actual
NET DEBT AT BEGINNING OF YEAR .....	616,908	616,908	582,472
TRANSITION ADJUSTMENT (Note 11) .....		3,337	
CHANGE IN NET DEBT DURING THE YEAR —			
ANNUAL DEFICIT .....	32,259	26,220	33,372
CHANGE DUE TO TANGIBLE CAPITAL ASSETS —			
Acquisition of tangible capital assets .....	8,130	6,976	8,061
Amortization of tangible capital assets .....	-4,930	-4,859	-4,756
Proceeds from disposal of tangible capital assets .....	-260	-664	-447
Net loss on disposal of tangible capital assets, including adjustments .....		-74	-244
<i>TOTAL CHANGE DUE TO TANGIBLE CAPITAL ASSETS</i> .....	<i>2,940</i>	<i>1,379</i>	<i>2,614</i>
CHANGE DUE TO INVENTORIES .....		166	638
CHANGE DUE TO PREPAID EXPENSES .....		-167	-46
NET INCREASE IN NET DEBT DUE TO OPERATIONS .....	35,199	27,598	36,578
OTHER COMPREHENSIVE LOSS OR INCOME (-) (Notes 4 and 11) .....		2,292	-2,142
NET INCREASE IN NET DEBT .....	35,199	29,890	34,436
NET DEBT AT END OF YEAR .....	652,107	650,135	616,908

The accompanying notes are an integral part of these consolidated statements.  
Details (unaudited) can be found in other sections of this volume.

## GOVERNMENT OF CANADA

Consolidated Statement of Cash Flow  
for the Year Ended March 31, 2012

(in millions of dollars)

	2012	2011
<b>OPERATING ACTIVITIES —</b>		
<b>ANNUAL DEFICIT</b> .....	<b>-26,220</b>	<b>-33,372</b>
Items not affecting cash —		
Share of annual profit in enterprise Crown corporations and other government business enterprises .....	-5,350	-6,992
Amortization of tangible capital assets .....	4,859	4,756
Net loss on disposal of tangible capital assets, including adjustments .....	74	244
Change in taxes receivable .....	-7,380	-9,563
Change in pensions and other future benefits .....	5,085	7,271
Change in foreign exchange accounts .....	-8,490	-1,557
Change in accounts payable and accrued liabilities .....	5,943	-1,465
Net change in other accounts .....	2,487	-987
<b>CASH USED BY OPERATING ACTIVITIES</b> .....	<b>-28,992</b>	<b>-41,665</b>
<b>CAPITAL INVESTMENT ACTIVITIES —</b>		
Acquisition of tangible capital assets .....	-6,976	-8,061
Proceeds from disposal of tangible capital assets .....	664	447
<b>CASH USED BY CAPITAL INVESTMENT ACTIVITIES</b> .....	<b>-6,312</b>	<b>-7,614</b>
<b>INVESTING ACTIVITIES —</b>		
Enterprise Crown corporations and other government business enterprises —		
Equity transactions .....	2,684	2,818
Issuance of loans and advances .....	-63,389	-76,579
Repayment of loans and advances .....	65,286	76,677
Issuance of other loans, investments and advances .....	-7,679	-5,858
Repayment of other loans, investments and advances .....	6,858	5,814
<b>CASH PROVIDED BY INVESTING ACTIVITIES</b> .....	<b>3,760</b>	<b>2,872</b>
<b>TOTAL CASH USED BEFORE FINANCING ACTIVITIES</b> .....	<b>-31,544</b>	<b>-46,407</b>
<b>FINANCING ACTIVITIES —</b>		
Issuance of Canadian currency borrowings .....	567,707	553,464
Repayment of Canadian currency borrowings .....	-536,430	-520,569
Issuance of foreign currency borrowings .....	12,743	8,195
Repayment of foreign currency borrowings .....	-9,656	-8,810
<b>CASH PROVIDED BY FINANCING ACTIVITIES</b> .....	<b>34,364</b>	<b>32,280</b>
<b>NET INCREASE OR DECREASE (-) IN CASH</b> .....	<b>2,820</b>	<b>-14,127</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b> .....	<b>14,323</b>	<b>28,450</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR (Note 8)</b> .....	<b>17,143</b>	<b>14,323</b>
<b>SUPPLEMENTARY INFORMATION</b>		
Cash used for interest .....	16,899	15,854

The accompanying notes are an integral part of these consolidated statements.  
Details (unaudited) can be found in other sections of this volume.

# Notes to the Consolidated Financial Statements of the Government of Canada

## 1. Summary of Significant Accounting Policies

### Reporting entity

The reporting entity of the Government of Canada includes all of the government organizations which comprise the legal entity of the Government as well as other government organizations, including Crown corporations, which are separate legal entities but are controlled by the Government. For financial reporting purposes, control is defined as the power to govern the financial and operating policies of an organization with benefits from the organization's activities being expected, or the risk of loss being assumed by the Government. All organizations defined as departments and as Crown corporations in the *Financial Administration Act* are included in the reporting entity. Other organizations not listed in the *Financial Administration Act* may also meet the definition of control and they are included in the Government's reporting entity if their revenues, expenses, assets or liabilities are significant.

The financial activities of all of these entities, except for enterprise Crown corporations and other government business enterprises, are consolidated in these financial statements on a line-by-line and uniform basis of accounting after eliminating significant inter-governmental balances and transactions. Enterprise Crown corporations and other government business enterprises, which are not dependent on the Government for financing their activities, are recorded under the modified equity method.

The Canada Pension Plan (the Plan), which includes the assets of the Plan under the administration of the Canada Pension Plan Investment Board, is excluded from the reporting entity because changes to the Plan require the agreement of two thirds of participating provinces and it is therefore not controlled by the Government.

### Basis of accounting

These consolidated financial statements are prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

### Revenues

The Government reports revenues on an accrual basis. Tax revenues are non-exchange transactions, which are generally derived from exchange transactions between third parties. They are recognized in the period in which the event that gave rise to the revenue takes place. Income tax revenue is recognized when the taxpayer has earned the income subject to the tax. Domestic goods and services tax revenue is recognized at the time of the sale of goods or the provision of ser-

vices and is presented on the Consolidated Statement of Operations and Accumulated Deficit net of tax credits. Excise duties revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. Excise taxes revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. Customs duties and goods and services tax revenue on imports is recognized when goods are authorized to enter Canada.

Tax revenues are measured from amounts assessed and from estimates of amounts not yet assessed based on cash received. Annual revenues also include adjustments between the estimated revenues of previous years and actual amounts, as well as revenues from reassessments relating to prior years. Revenues do not include estimates of unreported taxes, or the impact of future reassessments that can not yet be reliably determined.

Tax revenues that were not collected at year end and refunds that were not yet disbursed are reported respectively as taxes receivable and taxes payable on the Consolidated Statement of Financial Position. These amounts also include other receivables and payables for amounts collected through the tax system such as provincial and territorial taxes, Employment Insurance premiums and Canada Pension Plan contributions.

Other revenues are recognized in the period to which they relate. Employment Insurance premiums are recognized as revenue in the period the insurable earnings are earned.

### Expenses

The Government reports expenses on an accrual basis. Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the consolidated financial statements. Public debt charges are recorded when incurred and include interest, servicing costs and costs of issuing new borrowings and amortization of premiums and discounts on market debt, as well as interest on pensions and other future benefits.

Expenses include provisions to reflect changes in the value of assets or liabilities, including provisions for bad debt, loans, investments and advances, and inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.



### Cash and cash equivalents

Cash consists of public moneys on deposit and cash in transit less outstanding cheques and warrants. Cash equivalents consist mainly of term deposits usually not exceeding 31 days.

### Foreign exchange accounts

Short-term deposits, marketable securities and special drawing rights held in the foreign exchange accounts are recorded at cost. Marketable securities are adjusted for amortization of purchase discounts and premiums. Purchases and sales of securities are recorded at the settlement date. Transaction costs are expensed as incurred for all classes of financial instruments.

Investment income earned with respect to foreign accounts as well as write-downs to reflect other than temporary impairment in the fair value of securities are included in net foreign exchange revenues on the Consolidated Statement of Operations and Accumulated Deficit. Canada's subscriptions to the capital of the International Monetary Fund and loans to the International Monetary Fund are recorded at cost.

### Loans, investments and advances

Loans, investments and advances are initially recorded at cost and are adjusted to reflect the concessionary terms of loans made on a long-term, low interest or interest-free basis and the portion of loans expected to be repaid from future appropriations.

When necessary, an allowance for valuation is recorded to reduce the carrying value of loans, investments and advances to amounts that approximate their net realizable value.

For loans to national governments, including developing countries, the allowance is determined based on the identification and evaluation of countries that have formally applied for debt service relief, estimated probable losses that exist on the remaining portfolio, and changes in the economic conditions of sovereign debtors.

### Non-financial assets

The costs of acquiring land, buildings, equipment and other capital property are capitalized as tangible capital assets and, except for land, are amortized to expense over the estimated useful lives of the assets. For certain tangible capital assets where the costs are not readily available, such as older buildings, estimated current costs have been extrapolated retrospectively in a systematic and rational manner to approximate original costs. Assets acquired under capital leases are recorded at the present value of the minimum lease payments using the appropriate discount rate, which is usu-

ally the lower of the implicit interest rate in the lease or the Consolidated Revenue Fund term lending rate at the inception of the lease. These assets are amortized over the lease term or over the estimated useful life of the asset if the lease term contains terms that allow ownership to pass to the Government or a bargain purchase option. The corresponding lease obligations are recorded under unmatured debt on the Consolidated Statement of Financial Position.

Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act*, the cost of works of art and museum collections and Crown land to which no acquisition cost is attributable. Intangible assets are also not recognized in the consolidated financial statements.

Inventories are valued at cost and are comprised of spare parts and supplies held for future program delivery and are not primarily intended for resale. Inventories that no longer have service potential are valued at the lower of cost or net realizable value. Items for which the costs are not readily available are valued using management's best estimate of original cost, based on available information.

Non-financial assets are not taken into consideration when determining the net debt of the Government, but rather are deducted from the net debt to determine the accumulated deficit.

### Unmatured debt

Unmatured debt consists of market debt, cross currency swap revaluations, the obligation related to capital leases and other unmatured debt. Market debt is recorded at face value and is adjusted by discounts and premiums which are amortized on a straight line basis over the term to maturity of the respective debt instrument. The corresponding amortization is recorded in public debt charges. The unamortized premium or discount arising on the buy back of bonds that are subsequently refinanced with similar debt with the intent of sustaining market liquidity is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter. The Government's holdings of its own securities, if any, are deducted from market debt to report the liability to external parties. The Government does not specifically borrow on behalf of enterprise Crown corporations. Consequently, there is no netting of outstanding market debt and loans to these corporations.

Cross currency swap revaluations consist of unrealized gains or losses due to fluctuations in the foreign exchange value of the cross currency swaps entered into by the Government.

The obligation related to capital leases represents the present values of the remaining minimum lease payments under capital lease agreements. The corresponding assets under capital leases are recorded under tangible capital assets on the Consolidated Statement of Financial Position.

## **Public sector pensions and other employee and veteran future benefits**

Employee entitlements to pension benefits and to other employee and veteran future benefits are reported on an actuarial basis. This process is intended to determine the current value of future entitlements and uses various estimates. When actual experience varies from estimates, the adjustments are amortized over the estimated average remaining service lives of the employees.

## **Contingent liabilities**

Contingent liabilities, including the allowance for guarantees, are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the consolidated financial statements.

For guarantees, the amount of the allowance is estimated taking into consideration the nature of the guarantee, loss experience and current conditions. The allowance is reviewed on an ongoing basis and changes in the allowance are recorded as expenses in the year they become known.

## **Environmental liabilities**

Environmental liabilities consist of estimated costs related to the remediation of environmentally contaminated sites as well as estimated costs related to obligations associated with future asset restoration.

The liability for remediation of environmentally contaminated sites is accrued and an expense recorded based on management's best estimates when the contamination occurs or when the Government becomes aware of the contamination and is obligated, or is likely obligated to incur costs associated with remediation of the contaminated site. The liability reflects the present value of estimated cash flows required to remediate the sites to an acceptable condition according to the current minimum standard for federal use prior to contamination or for the intended federal use, whichever is less, where such amounts can be reasonably estimated.

The liability for future asset restoration costs is accrued and the related costs are capitalized and amortized over the associated asset's estimated useful life based on management's best estimates of the cost to meet obligations imposed by legislation, regulation and/or contractual agreements. The liability reflects the present value of estimated future cash flows required to restore the assets where amounts can be reasonably estimated and is expected to be settled as the related sites, facilities and/or assets are removed from service.

The recorded liabilities are adjusted each year for the passage of time, new obligations, changes in management estimates and actual costs incurred.

If the likelihood of the obligation is not determinable or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the consolidated financial statements.

## **Foreign currency translation**

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated using rates at March 31. Gains and losses resulting from foreign currency translation are reported on the Consolidated Statement of Operations and Accumulated Deficit according to the activities to which they relate. Net gains and losses relating to the foreign exchange accounts, foreign debt, swap and foreign exchange forward agreement revaluations are presented with investment revenues from foreign exchange accounts under net foreign exchange revenues. Net gains and losses relating to loans, investments and advances are presented with the return on investments from these loans, investments and advances under other program revenues. Net gains and losses relating to transfer payments are reported in the transfer payment expenses under other transfer payments. Net gains and losses relating to departmental sale or purchase of goods or services in foreign currency are reported in ministry expenses under other program expenses.

## **Use of estimates and measurement uncertainty**

The preparation of consolidated financial statements requires the Government to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. By their nature, these estimates are subject to measurement uncertainty. They are based on facts and circumstances available at the time estimates and assumptions are made, historical loss experience and general economic conditions. The effect of changes to such estimates and assumptions in future periods could be significant to the consolidated financial statements. Significant estimates in these consolidated financial statements affect the accrual of tax revenues and the related amounts receivable and payable, including the liabilities under provincial and territorial tax collection agreements, valuation allowances for loans, investments and advances, obligations for public sector pensions and other employee and veteran future benefits, contingent liabilities, environmental liabilities and transfer payments to other levels of government.



**Other comprehensive income or loss**

Other comprehensive income or loss, resulting from the accounting of enterprise Crown corporations and other government business enterprises under the modified equity method, is excluded from the calculation of the Government's annual deficit and is recorded directly to the Government's accumulated deficit and net debt.

**Comparative information**

Comparative figures have been reclassified to conform to the current year's presentation.

**2. Spending and Borrowing Authorities***i. Spending authorities*

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes. When Parliament is dissolved for the purposes of a general election, section 30 of the *Financial Administration Act* authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. During fiscal year 2011-2012, with the dissolution of Parliament on March 26, 2011, two special warrants were issued to support expenditures from April 1 to June 29, 2011, totalling authorities to spend of \$24,536 million. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued. These amounts are therefore included in the authorities presented in the following table.

The Government uses the full accrual method of accounting to prepare its Budget and present its current consolidated financial statements. However, the spending authorities voted by Parliament remain on an expenditure basis, which uses only a partial accrual method of accounting. During the year, expenditures were made under the authorities indicated:

	(in millions of dollars)	
	2012	2011
Annual spending limits voted by Parliament, including special warrants .....	99,895	104,281
Expenditures permitted under other legislation .....	139,895	141,948
Total budgetary expenditures authorized ....	239,790	246,229
Less: amounts available for use in subsequent years and amounts that have lapsed, net of overexpended amounts .....	11,557	13,234
Total net expenditures .....	228,233	232,995
Effect of consolidation and full accrual accounting .....	43,190	37,468
Total expenses .....	271,423	270,463

The use of budgetary expenditure authorities reported in the preceding table differs from the total expenses reported in the Consolidated Statement of Operations and Accumulated Deficit. The difference is due to various factors. Spending authorities are presented on a partial accrual basis, while the Consolidated Statement of Operations and Accumulated Deficit is prepared on a full accrual basis. The transactions of certain accounts with separate non-budgetary authorities and of certain Crown corporations or other controlled entities are consolidated in the financial statements but are not included in the budgetary expenditure authorities available for use. Transfer payments to organizations within the Government reporting entity are recorded against a budgetary expenditure authority in the year they are disbursed to the organization, but they are recorded as a consolidated expense only when they are disbursed to the ultimate recipient outside of the Government reporting entity. Provisions for valuation of assets and liabilities are also not included in spending authorities.

In addition to the authorities for budgetary expenditures, non-budgetary spending of \$229,205 million (\$241,434 million in 2011) was authorized for loans, investments and advances. A net amount of \$60,303 million (\$74,390 million in 2011) was used, an amount of \$1,056 million (\$735 million in 2011) lapsed and an amount of \$167,846 million (\$166,309 million in 2011) is available for use in subsequent years.

Details (unaudited) about the source and disposition of authorities and the details of ministerial expenditures are provided in Volume II of the *Public Accounts of Canada*.



## ii. Over-expenditure of spending authorities

There were no over-expenditure of spending authorities in 2011-2012.

## iii. Borrowing authorities

The Government may borrow only on the authority of Parliament which is contained in Part IV of the *Financial Administration Act*. Section 43.1 of the *Financial Administration Act* empowers the Governor in Council to authorize the Minister of Finance to borrow money on behalf of Her Majesty in right of Canada. In 2012, the Governor in Council specified \$300,000 million (\$300,000 million in 2011) to be the maximum aggregate amount of principal that may be borrowed during the fiscal year. The maximum aggregate amount of principal is the sum of *i*) the maximum stock of treasury bills anticipated to be outstanding during the year, *ii*) the total value of refinanced and anticipated new issuances of marketable bonds and retail debt and *iii*) an amount to facilitate intra-year management of the debt and foreign exchange reserves. During the year, \$271,141 million (\$263,215 million in 2011) of the borrowing authority was used.

## iv. Source of budget amounts

The budget amounts included in the Consolidated Statement of Operations and Accumulated Deficit and the Consolidated Statement of Change in Net Debt are derived from the amounts that were budgeted for 2012 in the June 2011 Budget Plan (Budget 2011). Budget 2011 amounts have been restated to reflect the reclassification of Canada Mortgage and Housing Corporation – Minister's Account from a consolidated Crown corporation to an enterprise Crown corporation in 2011-2012. This restatement has resulted in a \$2,217 million decrease in budgeted Crown corporation expenses and a \$2,217 million increase in budgeted expenses for other transfer payments, with no overall impact on the 2011-2012 annual deficit. In addition, since actual opening numbers of the accumulated deficit and net debt were not available at the time of preparation of Budget 2011, the corresponding amounts in the budget column have been adjusted to the actual closing numbers of the previous year.

## 3. Expenses

Expenses in the Consolidated Statement of Operations and Accumulated Deficit include:

### i. Major transfer payments to other levels of government

	(in millions of dollars)	
	2012	2011
Canada health transfer .....	27,174	26,031
Canada social transfer .....	11,514	11,179
Fiscal arrangements .....	19,188	17,577
Other major transfers .....	2,847	1,751
Quebec abatement <sup>(1)</sup> .....	-3,929	-3,751
Total major transfer payments to other levels of government .....	56,794	52,787

Certain comparative figures have been reclassified to conform to the current year's presentation.

Details (unaudited) can be found in Section 3 of this volume and in Section 1 of Volume II of the *Public Accounts of Canada*.

<sup>(1)</sup> These amounts represent recoveries of the Quebec Abatement which is comprised of federal tax abated under the Alternative Payments for Standing Programs and the Youth Allowance Program of that province.

### ii. Other transfer payments

The other transfer payments include various subsidies paid through federal programs to stabilize market prices for commodities, for the development of new technologies, for the conduct of research, for the establishment of new jobs through support for training, for the promotion of educational and cultural activities, expenses of other consolidated entities, and other miscellaneous payments.

### iii. Public debt charges

	(in millions of dollars)	
	2012	2011
Public debt charges related to unmatured debt —		
Interest on unmatured debt .....	15,074	14,820
Amortization of discounts on Canada and Treasury Bills .....	1,747	1,312
Amortization of premiums and discounts on all other debts .....	2,077	1,985
Cross currency swap revaluation .....	-553	-473
Servicing costs and costs of issuing new borrowings .....	21	17
Capital lease obligations .....	212	219
Total .....	18,578	17,880
Interest expense related to pensions and other future benefits .....	12,164	12,699
Other liabilities .....	284	292
Total public debt charges .....	31,026	30,871

Details (unaudited) can be found in Section 3 of this volume.

## iv. Total expenses by segment

The Government has defined the segments as the Ministries and Crown corporations and other entities. Additional segmented information is provided in Note 17. The following table presents the total expenses by segment after the elimination of internal transactions:

	(in millions of dollars)	
	2012	2011
Ministries —		
Agriculture and Agri-Food. ....	3,344	3,616
Atlantic Canada Opportunities Agency ...	282	351
Canada Revenue Agency. ....	18,428	17,771
Canadian Heritage. ....	1,639	1,657
Citizenship and Immigration. ....	1,661	1,709
Economic Development Agency of Canada for the Regions of Quebec ...	235	396
Environment. ....	1,720	1,757
Finance. ....	86,439	84,057
Fisheries and Oceans. ....	1,866	1,853
Foreign Affairs and International Trade ...	6,667	6,042
Governor General. ....	21	20
Health. ....	5,392	5,326
Human Resources and Skills Development. ....	68,096	68,779
Indian Affairs and Northern Development. ....	7,207	7,892
Industry. ....	5,183	6,033
Justice. ....	1,506	1,483
National Defence. ....	23,025	21,575
Natural Resources. ....	3,575	5,209
Parliament. ....	566	556
Privy Council. ....	564	380
Public Safety and Emergency Preparedness. ....	10,426	9,960
Public Works and Government Services. ...	3,325	2,700
Transport. ....	5,798	7,626
Treasury Board. ....	2,555	2,379
Veterans Affairs. ....	1,096	1,009
Western Economic Diversification. ....	196	458
Provision for valuation and other items ...	1,745	1,808
Total ministries. ....	262,557	262,402
Crown corporations and other entities. ....	8,866	8,061
Total expenses. ....	271,423	270,463

Certain comparative figures have been reclassified to conform to the current year's presentation.  
Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

## v. Total expenses by type of resource used in operations

The Consolidated Statement of Operations and Accumulated Deficit and the previous table present a breakdown of expenses by segment, which represent the expenses incurred for each of the main functions of the Government. The following table presents the detail of these expenses by main objects of expense:

	(in millions of dollars)	
Objects of expense	2012	2011
Transfer payments. ....	159,725	160,889
Other program expenses —		
Crown corporations <sup>(1)</sup> . ....	7,739	7,191
Personnel. ....	43,838	42,297
Transportation and communications. ....	2,796	2,870
Information. ....	245	275
Professional and special services. ....	7,998	7,903
Rentals. ....	1,781	1,736
Repair and maintenance. ....	3,051	3,138
Utilities, materials and supplies. ....	2,852	2,799
Other subsidies and expenses. ....	5,308	5,656
Amortization of tangible capital assets. ....	4,859	4,756
Net loss on disposal of assets. ....	205	82
Total other program expenses. ....	80,672	78,703
Total program expenses. ....	240,397	239,592
Public debt charges. ....	31,026	30,871
Total expenses. ....	271,423	270,463

Certain comparative figures have been reclassified to conform to the current year's presentation.

Details (unaudited) reconciling objects of expense to objects of expenditure can be found in Section 3 of this volume and details (unaudited) on ministerial expenditures by object can be found in Section 1 of Volume II of the *Public Accounts of Canada*.

<sup>(1)</sup> This amount differs from the expense shown on the Consolidated Statement of Operations and Accumulated Deficit due to the amortization of tangible capital assets and the net loss on disposal of assets of consolidated Crown corporations, which have been reclassified within their respective object of expense.

vi. *Significant transactions**Harmonized Sales Tax (HST) Transitional Assistance to British Columbia*

In 2011 and 2012, \$1,599 million was paid to British Columbia with respect to its entering into a Comprehensive Integrated Tax Coordination Agreement with Canada. During the year and as a result of the province's decision to exit the Harmonized Sales Tax, these amounts became recoverable by Canada. Consequently, the transitional assistance is being recovered by the Government in equal annual instalments of \$319.8 million with the final instalment being due in March 2016. As at March 31, 2012, the Government has collected the first of these instalments. The Government has not collected interest on these amounts.

*Payments to Quebec regarding Sales Tax Harmonization*

On March 28, 2012, the Government signed a Comprehensive Integrated Tax Coordination Agreement with Quebec whereby Quebec agreed to make a number of changes to the Quebec Sales Tax (QST) in order to harmonize it with the federal Goods and Services Tax (GST) on a going forward basis. As part of the terms to this agreement, the Government committed to make payments to Quebec in the amount of \$2,200 million which has been recorded in 2011-12 as a transfer payment expense in the Consolidated Statement of Operations and Accumulated Deficit and is included in other accounts payable and accrued liabilities in the Consolidated Statement of Financial Position. Of this amount accrued, \$733 million will be paid on the first business day following the implementation date and \$1,467 million will be paid on the first business day following the one-year anniversary of the implementation date. Quebec will work toward implementing the amended QST on January 1, 2013.

**4. Accumulated Deficit**

The Government includes in its revenues and expenses, the transactions of consolidated Crown corporations and other entities controlled by the Government, and of certain accounts established for specified purposes. Legislation requires that revenues received for purposes specified in the legislation be credited to these accounts and that related payments be charged to the accounts. Any deficiency of payments over revenues must be met through future revenues or transfers credited to these accounts. The following table shows the balance of these consolidated accounts and the equity of the consolidated Crown corporations and other entities included in the accumulated deficit:

	(in millions of dollars)	
	2012	2011
Accumulated deficit, excluding consolidated accounts and accumulated other comprehensive income <sup>(1)</sup> .....	581,636	549,943
Consolidated specified purpose accounts —		
Employment Insurance Operating Account .....	7,948	7,397
Other insurance accounts .....	-523	-485
Other consolidated accounts .....	-309	-316
	588,752	556,539
Consolidated Crown corporations and other entities .....	-3,754	-3,664
Accumulated other comprehensive income .....	-2,822	-2,548
Accumulated deficit .....	582,176	550,327

Details (unaudited) can be found in Section 4 of this volume.

<sup>(1)</sup> Included in this amount are actuarial gains and losses on pensions and other employee future benefits which are a part of other comprehensive income but recorded directly to accumulated deficit and therefore are not a component of accumulated other comprehensive income.



*Accumulated other comprehensive income*

For enterprise Crown corporations and other government business enterprises recorded under the modified equity method, certain unrealized gains and losses on financial instruments and certain actuarial gains and losses related to pensions and other employee future benefits are recorded in other comprehensive loss or income in accordance with International Financial Reporting Standards (IFRS). The unrealized gains and losses on financial instruments reflect changes in the fair value of financial assets classified as available-for-sale or derivative instruments used in hedging activities and are excluded from the calculation of profit or loss until realized. Actuarial gains and losses related to pensions and other employee future benefits reflect differences between the actual and expected returns on plan assets as well as the difference between actual and expected experience and changes in actuarial assumptions used to determine the present value of the benefit obligations. In accordance with IFRS, these actuarial gains and losses are recorded directly to retained earnings without reclassification to profit or loss in a subsequent period.

Other comprehensive loss or income is excluded from the calculation of the Government's annual deficit. It is instead recorded directly to the Government's accumulated deficit. Upon realization of the gains and losses on financial instruments, the associated amounts are reclassified to the profit or loss of enterprise Crown corporations and other government business enterprises and then reflected in the Government's annual deficit. As indicated above, the actuarial gains and losses related to pensions and other employee future benefits are not reclassified.

The following table presents the different components of other comprehensive loss or income as well as accumulated other comprehensive income included in the Government's accumulated deficit:

	(in millions of dollars)	
	2012	2011
Accumulated other comprehensive income at beginning of year . . . . .	2,548	406
Transition adjustment (Note 11) . . . . .	459	
Total . . . . .	3,007	406
Other comprehensive loss (-) or income —		
Net change in unrealized gains and losses on available-for-sale financial instruments . . . . .	-215	2,156
Net change in fair value of derivatives designated as hedges . . . . .	30	-14
Actuarial gains (losses) on pensions and other employee future benefits . . . . .	-2,107	
Total . . . . .	-2,292	2,142
Less: Actuarial gains (losses) on pensions and other employee future benefits recorded directly to accumulated deficit . . . . .	-2,107	
Accumulated other comprehensive income at end of year . . . . .	2,822	2,548

**5. Unmatured Debt**

Unmatured debt includes:

	(in millions of dollars)	
	2012	2011
Market debt —		
Payable in Canadian currency . . . . .	620,294	589,228
Payable in foreign currencies . . . . .	10,715	7,628
Total . . . . .	631,009	596,856
Cross currency swap revaluations . . . . .	-4,448	-5,091
Unamortized discounts and premiums on market debt . . . . .	-4,295	-4,485
Obligation related to capital leases . . . . .	3,633	3,685
Other unmatured debt . . . . .	453	190
Total unmatured debt . . . . .	626,352	591,155

Unamortized discounts result from Treasury bills and Canada bills which are issued at a discount in lieu of interest. Discounts or premiums also result from the Government's bond buy back program and from issuance of market debt when the face value of the instrument issued differs from the proceeds received. The unamortized portion represents the amount of premium and discount that has not yet been recorded to public debt charges.

i. *Market Debt*

The following table presents the contractual maturity of debt issues and interest rates by currency and type of instrument at gross value (in Canadian \$) and the effective average annual interest rates including swaps on foreign currency bonds and notes as at March 31, 2012:

(in millions of dollars)								
Maturing year	Marketable bonds			Treasury bills	Retail debt <sup>(1)</sup>	Bonds for Canada Pension Plan	Canada bills USD	Total
	CAD	USD	Euro					
2013 .....	54,061			163,400	1,026	11	2,071	220,569
2014 .....	72,225				963			73,188
2015 .....	66,685	2,993			577			70,255
2016 .....	30,942				504			31,446
2017 .....	41,057	3,026			627			44,710
2018 and subsequent ..	182,798	18	2,661		5,225			190,702
	447,768	6,037	2,661	163,400	8,922	11	2,071	630,870
Less: Government holdings of unmatured debt and consolidated adjustment <sup>(2)</sup> .....	-372	54		179				-139
Total market debt .....	448,140	5,983	2,661	163,221	8,922	11	2,071	631,009
Nature of interest rate <sup>(3)</sup>	Fixed <sup>(4)</sup>	Fixed	Fixed	Variable	Variable	Fixed	Variable	
Effective weighted average annual interest rates including swaps on foreign currency bonds and notes .....	3.27	1.69	3.50	0.99	0.81	9.37	0.07	
Range of interest rates .....	0.75 - 11.25	0.88 - 9.70	3.50	0.82 - 1.47	0.50 - 1.80	9.17 - 9.45	0.02 - 0.14	

Details (unaudited) can be found in Section 6 of this volume.

<sup>(1)</sup> Includes \$5,388 million of Canada savings bonds having fixed dates of maturity which are redeemable on demand.

<sup>(2)</sup> Includes \$54 million of securities held for the retirement of unmatured debt, \$248 million of securities held by consolidated Crown corporations and other entities and \$441 million of borrowings by consolidated agent Crown corporations.

<sup>(3)</sup> Debt with terms to maturity of less than one year is considered to have a variable interest rate. For marketable bonds and foreign currency notes, some of the fixed interest rates were converted into variable interest rates through swap agreements.

<sup>(4)</sup> Includes real return bonds which have a variable component based on the consumer price index.

## ii. *Obligation related to capital leases*

The total obligation related to capital leases as at March 31, 2012 is \$3,633 million (\$3,685 million in 2011). Interest on this obligation of \$212 million (\$219 million in 2011) is reported in the Consolidated Statement of Operations and Accumulated Deficit as part of public debt charges. Future minimum lease payments are summarized as follows:

Year	(in millions of dollars)
2013.....	461
2014.....	483
2015.....	410
2016.....	395
2017.....	415
2018 and subsequent .....	3,546
Total minimum lease payments .....	5,710
Less: imputed interest at the average discount rate of 5.71 percent .....	2,077
Obligation related to capital leases .....	3,633

Details (unaudited) can be found in Section 6 of this volume.

A significant number of leases fall within the range of 10 and 25 years.

## 6. **Public Sector Pensions and Other Employee and Veteran Future Benefits**

### i. *Pension benefits - overview of the plans*

The Government sponsors defined benefit pension plans covering substantially all the employees of the public service, as well as certain Public Service corporations as defined in the *Public Service Superannuation Act* and territorial governments, members of the Canadian Forces including the Reserve Force, members of the Royal Canadian Mounted Police, federally appointed judges and Members of Parliament, including Senators. In this note, the term “employees” is used in a general manner to apply to plan members of all of these groups.

The public service, Canadian Forces – Regular Force and Royal Canadian Mounted Police pension plans represent the three main public sector pension plans. For these plans, pension benefits generally accrue up to a maximum period of 35 years at a rate of two percent per year of pensionable service multiplied by the average of the best five consecutive years of earnings. Benefits are coordinated with Canada/Quebec Pension Plan benefits and are indexed to inflation. Pension benefits under the Reserve Force pension plan accrue based on total pensionable service and pensionable earnings over the service period. Basic allowances provided under the Members of Parliament retiring allowances plan accrue at a rate of three percent per year of pensionable service multiplied by the average of the best five years of sessional indemnity. Pension benefits for federally appointed judges do not have an explicit accrual rate. Instead, they become payable once the member has completed 15 years of pensionable service and the sum of the member’s age and years of service equals 80 or more.

The Government has a statutory obligation for the payment of all these pension benefits; most of the pension plans are unfunded.

The plans are generally financed from employee and employer contributions, as well as investment earnings and interest credits. Pursuant to federal public sector pension legislation, an amount equal to contributions less benefit payments and other charges related to post March 2000 service that falls within the *Income Tax Act* limits for the three main public sector pension plans and all service for the Reserve Force pension plan, is invested in capital markets through the Public Sector Pension Investment Board (PSPIB). Other amounts of contributions less benefit payments and other charges pertaining to the pre April 2000 service for the three main public sector pension plans and amounts for all service periods for the federally appointed judges and Members of Parliament pension plans, are recorded in pension accounts within the accounts of Canada pursuant to pension legislation, but are not invested. The details (unaudited) of these Accounts can be found in Section 6 of this volume.



The following table presents a summary of pension contributions and benefit payments in the year:

	(in millions of dollars)					
	2012			2011		
	Funded plans	Others	Total	Funded plans	Others	Total
Contributions —						
Employees .....	2,047	66	2,113	1,956	67	2,023
Public Service corporations and territorial governments .....	219	17	236	229	14	243
Government .....	3,906	176	4,082	3,630	199	3,829
Total .....	6,172	259	6,431	5,815	280	6,095
Benefits paid .....	1,094	7,999	9,093	823	7,772	8,595

Details (unaudited) can be found in Section 6 of this volume.

## ii. Other future benefits - overview of the plans

The Government sponsors a variety of other employee and veteran future benefit plans from which employees and former employees can benefit, during or after employment or upon retirement. The cost of these benefits accrues either as employees render service or upon the occurrence of an event resulting in eligibility for benefits under the terms of the plans. The Government is liable for future payments for disability and other benefits paid to war veterans, current and retired members of the Canadian Forces and the Royal Canadian Mounted Police and survivors and dependants of these groups. Other significant future benefits include health care and dental plans available to retired employees and their dependants, severance benefits, and workers' compensation benefits.

All of these plans are unfunded. The health care and dental plans for retired employees are contributory plans, whereby contributions by retired plan members are made in the years in which the benefits are payable. These contributions amounted to \$187 million in 2012 (\$143 million in 2011). The Government's costs and benefits paid are presented net of these contributions.

The details (unaudited) of these accounts can be found in Section 6 of this volume.

## iii. Future benefits liability

The pensions and other future benefits liability includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2012	2011	2012	2011
Accrued benefit obligation .....	230,815	213,341	93,648	74,492
Less: Pension assets —				
Market related value of investments .....	61,986	53,471		
Contributions receivable from employees for past service .....	548	537		
Total .....	62,534	54,008		
	168,281	159,333	93,648	74,492
Unamortized estimation adjustments .....	-19,370	-13,198	-33,133	-16,286
Future benefits liability .....	148,911	146,135	60,515	58,206

Details (unaudited) can be found in Section 6 of this volume.

*(a) Pension assets*

Pension assets include investments held by PSPIB and contributions receivable from employees for past service buy back elections. The investments are valued at market related value and contributions receivable for past service are discounted to approximate their fair value.

The market related value of investments is established on the basis of an expected rate of return on investments, whereby the fluctuations between the market value and expected market value are included in estimation adjustments over a

five-year period provided that the market related value of investments remains within a limit of plus or minus 10 percent of the market value. When market related value exceeds the limit, the excess amount is included immediately in estimation adjustments. At March 31, 2012, the market value of the investments is \$64,486 million (\$58,013 million in 2011).

*iv. Future benefits expense*

The pensions and other future benefits expense includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2012	2011	2012	2011
Benefits expense —				
Benefits earned, net of employee contributions .....	4,121	3,983	1,926	2,089
Amortization of estimation adjustments .....	1,334	1,226	2,361	2,228
Plan amendments .....			527	1,066
Plan curtailments .....			-267	-8
Plan settlements .....			22	
Recognition of net unamortized losses or gains (-) .....			185	-152
Total .....	5,455	5,209	4,754	5,223
Interest expense —				
Interest on average accrued benefit obligation .....	12,693	12,469	2,933	2,988
Expected return on average market related value of investments .....	-3,462	-2,758		
Total .....	9,231	9,711	2,933	2,988
Total future benefit expense .....	14,686	14,920	7,687	8,211

Details (unaudited) can be found in Section 6 of this volume.

*(a) Plan amendments*

In 2012, amendments were made to veteran future benefit programs providing a new supplement to veterans who meet the current eligibility requirements. The amendments resulted in a one-time past service cost of \$367 million. In addition, an amendment to the employee severance benefit program was agreed upon resulting in a one-time past service cost of \$160 million.

In 2011, amendments to veteran future benefits programs resulted in a net one-time past service cost of \$1,034 million and the immediate recognition of net unamortized estimation adjustment gains of \$316 million. In addition, an amendment to the employee severance benefit program resulted in a one-time past service cost of \$32 million.

*(b) Plan curtailments*

In 2012 as well as in 2011, the accumulation of severance benefits for voluntary departures ceased for certain employee groups. Employees subject to these changes are being given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. The impact of the curtailments is a one-time past service cost reduction of \$267 million (\$8 million in 2011). In addition, the plan curtailments required the immediate recognition of net unamortized estimation adjustment losses of \$122 million (\$164 million in 2011), representing the portion of unamortized estimation adjustments related to the obligation for employees subject to the curtailments.

*(c) Plan settlements*

In 2012, payments of \$1,152 million were made to employees affected by the curtailments of the severance benefit plan who opted to cash out the full or partial value of their accumulated benefits, resulting in the recognition of settlement losses of \$22 million and the immediate recognition of net unamortized estimation adjustment losses of \$63 million.

*(d) Interest expense*

The interest expense calculated on the average accrued benefit obligation for the year is reported as part of public

debt charges. It is presented net of the expected return on the average market related value of pension investments for the year. During the year, the actual rate of return of pension investments calculated on a time-weighted basis was 3.0 per cent (14.5 percent in 2011).

*v. Change in accrued benefit obligation and market related value of pension investments*

The changes in the accrued benefit obligation and in the market related value of pension investments during the year were as follows:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2012	2011	2012	2011
Accrued benefit obligation at beginning of year .....	213,341	201,413	74,492	71,391
Benefits earned .....	6,448	6,226	1,926	2,089
Interest on average accrued benefit obligation .....	12,693	12,469	2,933	2,988
Benefits paid .....	-9,093	-8,595	-5,324	-4,178
Administrative expenses .....	-161	-163	-54	-54
Net transfers to other plans .....	-250	-299		
Plan amendments .....			527	1,066
Plan curtailments .....			-267	-8
Plan settlements .....			22	
Actuarial losses .....	7,837	2,290	19,393	1,198
Accrued benefit obligation at end of year .....	230,815	213,341	93,648	74,492
Market related value of investments at beginning of year .....	53,471	44,893		
Expected return on average market related value of investments .....	3,462	2,758		
Contributions .....	6,172	5,815		
Benefits, transfers and others .....	-1,439	-1,001		
Actuarial gains .....	320	1,006		
Market related value of investments at end of year .....	61,986	53,471		

*vi. Actuarial valuations and assumptions*

Actuarial valuations of the pension plans are performed at least every three years for funding purposes. The most recent valuations for the public service and Royal Canadian Mounted Police pension plans were conducted as at March 31, 2011, while the valuations for the Canadian Forces – Regular and Reserve Forces, Members of Parliament and the federally appointed judges' pension plans were conducted as at March 31, 2010.

Valuations for pensions and other future benefits, except for the veteran future benefits, are updated annually for accounting purposes based on the most recent or any in-progress triennial valuation. The valuation for the veteran future benefits is performed every year for accounting purposes.

Valuations are prepared using the projected benefit method prorated on service, except for the veteran future benefits and workers' compensation valuations, where benefits are accrued on an event driven basis. Assumptions required for this process include, among others, estimates of future inflation, interest rates, expected return on investments, general wage increases, work-force composition, retirement rates and mortality rates. These assumptions and others are based on the Government's best estimates. Actual experience which varies from these assumptions or changes in assumptions will result in estimation adjustments. These adjustments are amortized over the estimated average remaining service lives of plan members, which represent periods ranging from 5 to 23 years (5 to 23 years in 2011) according to the plan in question.



The discount rates used to measure the present value of the accrued benefit obligation as well the cost of benefits earned and interest expense for pensions and other future benefits are as follows: (a) for post March 2000 service under the three main public sector pension plans, the discount rates are the expected rates of return on invested funds; (b) for pre April 2000 service under the three main public sector pension

plans, the discount rates are the expected weighted average of long-term bond rates; (c) for other future benefits, the discount rate is the expected Government of Canada long-term bond rate.

The assumptions used in measuring the accrued benefit obligation and future benefit expense were as follows:

	2012		2011	
	Accrued benefit obligation	Future benefit expense	Accrued benefit obligation	Future benefit expense
Discount rates <sup>(1)</sup> —				
Pensions —				
Post March 2000 service .....	6.0%	6.2%	6.2%	5.8%
Pre April 2000 service .....	4.8%	6.0%	5.2%	6.5%
Other future benefits .....	2.8%	4.0%	4.0%	4.3%
Expected rate of return on investments .....		6.2%		5.8%
Long-term rate of inflation .....	2.0%		2.0%	
Long-term general wage increase .....	2.7%		2.9%	
Assumed health care cost trend rates —				
Initial health care cost trend rate .....	5.6%	8.0%	8.0%	8.3%
Cost trend rate is expected to decline to .....	4.8%	3.5%	3.5%	3.5%
Year that the rate is expected to stabilize .....	2021	2025	2025	2024

<sup>(1)</sup> The presentation of comparative discount rates for the accrued benefit obligation for pensions and other future benefits was changed to disclose flat weighted average discount rates rather than disclosing the initial and ultimate discount rates.

Changes in assumptions can result in significantly higher or lower estimates of the accrued benefit obligation. The following table illustrates the possible impact of a one percent change in the main assumptions:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2012	2011	2012	2011
Possible impact on the accrued benefit obligation due to:				
Increase of one percent in discount rate .....	-30,200	-27,300	-14,400	-9,800
Decrease of one percent in discount rate .....	38,400	34,600	19,500	12,800
Increase of one percent in rate of inflation .....	29,400	26,600	18,900	12,100
Decrease of one percent in rate of inflation .....	-24,300	-22,000	-14,200	-9,400
Increase of one percent in general wage increase .....	6,400	5,700	500	700
Decrease of one percent in general wage increase .....	-5,600	-5,000	-400	-600
Increase of one percent in assumed health care cost trend rates .....			8,100	4,500
Decrease of one percent in assumed health care cost trend rates .....			-6,000	-3,400

## 7. Other Liabilities

Other liabilities include:

	(in millions of dollars)	
	2012	2011
Due to Canada Pension Plan .....	138	23
Others —		
Government Annuities Account .....	201	222
Deposit and trust accounts .....	2,745	2,311
Other specified purpose accounts .....	3,849	3,759
	6,795	6,292
Total other liabilities .....	6,933	6,315

### i. Due to Canada Pension Plan

As explained in Note 1, the financial activities of the Canada Pension Plan are not included in these consolidated financial statements.

The Plan is a federal/provincial social benefit program providing compulsory and contributory social insurance and is administered by the Government of Canada. It operates in all parts of Canada, except for the Province of Quebec, which has a comparable program. Payments of pensions and benefits from the Plan are financed through contributions received from employers, employees and self-employed persons, and from income earned on investments. As administrator, the Government's authority to provide benefits is limited to the net assets of the Plan. At March 31, 2012, the fair value of the Plan's net assets is \$165,996 million (\$151,601 million in 2011).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the transactions of the Plan, as well as the amounts transferred to or received from the Canada Pension Plan Investment Board. The Plan's deposit with the Receiver General for Canada of \$138 million (\$23 million in 2011) corresponds to the balance in the Account and is reported as the Government's liability to the Plan at March 31, 2012.

Details (unaudited) and the audited financial statements of the Plan can be found in Section 6 of this volume.

### ii. Others

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain funds that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt. One of the largest Deposit and Trust accounts is the Indian band funds in the amount of \$882 million (\$1,092 million in 2011). This account was established to record funds belonging to Indian bands throughout Canada pursuant to the *Indian Act*.

Other specified purpose accounts are liability accounts that are used to record transactions made under authorities obtained from Parliament through either the *Financial Administration Act* or other specific legislation. Certain accounts earn interest which is charged to interest on the public debt. The largest other specified purpose account is the Public Service Death Benefit Account for a total of \$3,081 million (\$2,961 million in 2011). This account was established under the *Public Service Superannuation Act*, to provide life insurance to contributing members of the Public Service.

Details (unaudited) of the other accounts can be found in Section 6 of this volume.

## 8. Cash and Cash Equivalents

Cash and cash equivalents are as follows:

	(in millions of dollars)	
	2012	2011
Cash <sup>(1)</sup> .....	10,593	5,584
Cash equivalents .....	6,550	8,739
Total cash and cash equivalents .....	17,143	14,323

Details (unaudited) can be found in Section 7 of this volume.

<sup>(1)</sup> Included in cash is \$4,000 million which has been designated as a deposit held with respect to prudential liquidity management undertaken by the Government.

## 9. Taxes and Other Accounts Receivable

Taxes receivable represent tax revenues that were assessed by year end as well as amounts receivable due to the accrual of tax revenues as at March 31. These accrued receivables are not due until the next fiscal year. They also include other receivables for amounts collected through the tax system such as provincial and territorial taxes, Employment Insurance premiums and Canada Pension Plan contributions.

The Government has established an allowance for doubtful accounts of \$12,001 million (\$10,987 million in 2011) based on aging and a review of individually large receivable balances and has recorded a bad debt expense of \$3,762 million (\$3,333 million in 2011), which is charged against other program expenses. The details of the taxes receivable and allowance for doubtful accounts are as follows:

	(in millions of dollars)					
	2012			2011		
	Total taxes receivable	Allowance for doubtful accounts	Net	Total taxes receivable	Allowance for doubtful accounts	Net
Income taxes receivable —						
Individuals .....	45,897	6,097	39,800	43,207	5,459	37,748
Employers .....	17,211	1,039	16,172	16,321	999	15,322
Corporations .....	12,521	1,786	10,735	11,623	1,753	9,870
Non-residents .....	1,174	114	1,060	988	127	861
Goods and services tax receivable .....	18,542	2,906	15,636	15,323	2,590	12,733
Customs duties receivable .....	248	13	235	239	8	231
Excise taxes and duties receivable .....	2,414	46	2,368	1,912	51	1,861
<b>Total .....</b>	<b>98,007</b>	<b>12,001</b>	<b>86,006</b>	<b>89,613</b>	<b>10,987</b>	<b>78,626</b>

Details (unaudited) can be found in Section 7 of this volume.

Other accounts receivable represent billed or accrued financial claims arising from amounts owed to the Government at year end. Total other accounts receivable amount to \$6,191 million (\$5,459 million in 2011) and are presented net of an allowance for doubtful accounts of \$1,678 million (\$1,501 million in 2011). Further details (unaudited) can be found in Section 7 of this volume.

## 10. Foreign Exchange Accounts

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations.

The Government holds certain investments in its Exchange Fund Account to provide general liquidity and to promote orderly conditions in the foreign exchange market for the Canadian dollar. As at March 31, 2012, the fair value of the marketable securities held in the Exchange Fund Account is \$55,104 million (\$45,605 million in 2011). Further details on these investments are provided in the audited financial statements of the Exchange Fund Account in Section 8 of this volume.

Subscriptions and loans to the International Monetary Fund (IMF) and special drawing rights allocations are denominated in special drawing rights (SDR). The SDR serves as the unit of account for the IMF and its value is based on a basket of key international currencies. Loans outstanding were provided under a temporary bi-lateral borrowing agreement with the IMF. This agreement provides for maximum direct lending of up to \$10,000 million US and expires in January 2013. Canada also participates in two multi-lateral lending arrangements with the IMF along with a group of other member countries. Collectively, maximum direct lending under the temporary bilateral agreement and the multi-lateral arrangements is limited to no more than the equivalent of SDR 8,517 million (\$13,160 million) at March 31, 2012.



The following table presents the balances of the foreign exchange accounts:

	(in millions of dollars)	
	2012	2011
International reserves		
held in the Exchange Fund Account —		
Cash and cash equivalents —		
US dollars .....	319	228
Euros .....	163	79
Japanese yen .....	7	7
Short-term deposits .....	299	
Total .....	788	314
Marketable securities —		
US dollars .....	33,034	26,797
Euros .....	18,951	17,762
Japanese yen .....	342	116
Total .....	52,327	44,675
Special drawing rights .....	9,020	9,046
Gold .....	6	6
Total .....	62,141	54,041
International Monetary Fund —		
Subscriptions .....	9,842	9,792
Loans .....	1,325	1,139
Total .....	73,308	64,972
Less:		
International Monetary Fund —		
Notes payable .....	7,058	7,260
Special drawing rights allocations .....	9,253	9,205
Total .....	16,311	16,465
Total foreign exchange accounts .....	56,997	48,507

Details (unaudited) can be found in Section 8 of this volume.

## 11. Crown Corporations and Other Entities

There are 43 parent Crown corporations (43 in 2011) included in the reporting entity of the Government. There are also a number of not-for-profit organizations and other government business enterprises that meet the definition of control for financial reporting purposes and are included in the reporting entity of the Government.

### i. Consolidated Crown corporations and other entities

Some Crown corporations and not-for-profit organizations rely on the Government for most of their financing. There are 26 parent Crown corporations (25 in 2011) and five not-for-profit organizations (four in 2011) whose financial activities are consolidated in these financial statements. The major consolidated Crown corporations are Atomic Energy of Canada Limited, Canadian Air Transport Security Authority, Canadian Broadcasting Corporation and VIA Rail Canada Inc. The major consolidated not-for-profit organizations are the Canada Foundation for Innovation and the Canada Foundation for Sustainable Development Technology. Detailed information (unaudited) on these consolidated entities is included in Section 4 of this volume.

### ii. Enterprise Crown corporations and other government business enterprises

The remaining Crown corporations are government business enterprises able to raise substantial portions of their revenues through commercial business activity and are therefore considered self-sustaining. These Crown corporations are referred to as enterprise Crown corporations. The major enterprise Crown corporations include the Bank of Canada, Canada Mortgage and Housing Corporation, Canada Post Corporation and Export Development Canada.

In addition, there are a number of self-sustaining government business enterprises that are not Crown corporations but which are controlled by the Government. These are referred to as other government business enterprises. The major other government business enterprises include The Canadian Wheat Board and the various Port Authorities.

Investments in enterprise Crown corporations and other government business enterprises are recorded under the modified equity method, whereby the cost of the Government's equity is reduced by dividends received and adjusted to include the annual profits and losses of these corporations, after elimination of unrealized inter-organizational gains and losses. Most of these corporations follow IFRS used by publicly accountable enterprises. Under the modified equity method, the corporations' accounts are not adjusted to the Government's basis of accounting and other comprehensive income or loss of enterprise Crown corporations and other government business enterprises is recorded directly to the Government's accumulated deficit and net debt.

For fiscal years beginning on or after January 1, 2011, enterprise Crown corporations and other government business enterprises transitioned from Canadian Generally Accepted Accounting Principles (GAAP) to IFRS as required by the Public Sector Accounting Board. The requirements of IFRS 1 "First-time Adoption of International Reporting Standards" required retrospective application of IFRS subject to some areas where an alternative treatment was required, or permitted, by application of an IFRS 1 exception or exemption. The most significant impact of the transition to IFRS was in the area of pensions and other employee future benefits, more specifically, the recognition of actuarial gains and losses. This resulted from accounting policies selected on transition to IFRS to immediately recognize actuarial gains and losses in respect of pensions and other employee future benefits in full as they arise in other comprehensive loss or income, without reclassifying to net profit or loss in subsequent periods, as well as from the corresponding IFRS 1 election to recognize all cumulative actuarial gains and losses in equity as at the date of transition. Under the previous Canadian GAAP, actuarial gains and losses resulting from pensions and other employee future benefits were recognized over a longer period, as opposed to immediately, by systematic amortization through net profit or loss.

As a result of the transition of the enterprise Crown corporations and other government business enterprises to IFRS, certain opening balances of these financial statements were affected. The opening balance of the investment in enterprise Crown corporations and other government business enterprises decreased by \$3,337 million. The opening balances of net debt and accumulated deficit both increased by \$3,337 million and the opening balance of accumulated other comprehensive income increased by \$459 million.

Assets and liabilities of enterprise Crown corporations and other government business enterprises are not included in these consolidated financial statements, except for their borrowings which are recorded as liabilities of the Government when they are not expected to be repaid directly by these corporations. The Government also reports any amounts receivable from or payable to these corporations and where the Government has advanced funds to the corporations to support their direct lending activities, the amounts are recorded as loans and advances by the Government.

The following table presents the Government's recorded loans, investments and advances in significant enterprise Crown corporations and other government business enterprises:

	(in millions of dollars)	
	2012	2011
Investments —		
Canada Mortgage and Housing Corporation .....	12,637	11,586
Export Development Canada .....	8,120	8,073
Canada Development Investment Corporation .....	4,295	4,818
Business Development Bank of Canada ...	3,510	4,008
Farm Credit Canada .....	3,092	2,755
Canada Deposit Insurance Corporation ...	1,292	1,112
Canada Post Corporation .....	-1,807	2,262
Other .....	3,124	2,612
Total investments .....	34,263	37,226
Loans and advances —		
Canada Mortgage and Housing Corporation .....	66,595	69,569
Farm Credit Canada .....	19,326	17,558
Business Development Bank of Canada ...	12,561	13,223
Other .....	93	122
	98,575	100,472
Less:		
Amount expected to be repaid from future appropriations .....	2,147	2,028
Unamortized discounts and premiums ...	29	-3
Total loans and advances .....	96,399	98,447
Total loans, investments and advances to enterprise Crown corporations and other government business enterprises .....	130,662	135,673

Details (unaudited) can be found in Section 9 of this volume.

The following table presents the summary financial position and results of enterprise Crown corporations and other government business enterprises:

	(in millions of dollars)					
	2012			2011		
	Third Parties	Government, Crown corporations and other entities	Total	Third Parties	Government, Crown corporations and other entities	Total
Assets —						
Financial assets .....	384,179	76,951	461,130	361,040	72,736	433,776
Non-financial assets .....	8,710		8,710	10,428		10,428
Total assets .....	392,889	76,951	469,840	371,468	72,736	444,204
Liabilities .....	329,550	105,727	435,277	303,839	102,895	406,734
Equity of Canada as reported .....			34,563			37,470
Elimination adjustments .....			-300			-244
Equity of Canada .....			34,263			37,226
Revenues .....	29,464	4,518	33,982	30,530	2,587	33,117
Expenses .....	25,067	3,580	28,647	22,515	3,764	26,279
Profit as reported .....			5,335			6,838
Adjustments and others .....			15			154
Profit .....			5,350			6,992
Other changes in equity —						
Other comprehensive loss (-) or income .....			-2,292			2,142
Dividends <sup>(1)</sup> .....			-2,028			-2,818
Capital <sup>(2)</sup> .....			-656			
Transition to International Financial Reporting Standards .....			-3,337			
Equity of Canada at beginning of year .....			-2,963			6,316
Equity of Canada at end of year .....			37,226			30,910
Contractual obligations .....			41,151			18,991
Contingent liabilities .....			2,832			2,695

Details (unaudited) can be found in Section 9 of this volume.

<sup>(1)</sup> Amounts reported as dividends include \$1,020 million (\$1,155 million in 2011) from the Bank of Canada.

<sup>(2)</sup> Amounts reported as capital include the repurchase of common and preferred shares of \$656 million (nil in 2011) from Business Development Bank of Canada.

### iii. Non Public Property

Non Public Property (NPP), as defined under the *National Defence Act*, consists of money and property contributed to or by Canadian Forces members and is administered for their benefit and welfare by the Canadian Forces Personnel and Family Support Services (CFPFSS). The CFPFSS is responsible for delivering selected morale and welfare programs, services and activities through three operational divisions, Canadian Forces Exchange System (CANEX), Personnel Support Programs and Service Income Security Insurance Plan (SISIP) Financial Services. Under the *National Defence Act*, NPP is explicitly excluded from

the *Financial Administration Act*. The Government provides some services related to NPP activities such as accommodation and security for which no amount is charged. The cost of providing these services is included in the consolidated financial statements of the Government of Canada. In 2012, CFPFSS administered estimated revenues and expenses of \$361 million (\$386 million in 2011) and \$376 million (\$358 million in 2011) respectively and had net equity of \$578 million at March 31, 2012 (\$597 million at March 31, 2011). These amounts are excluded from the consolidated financial statements of the Government of Canada.



**12. Other Loans, Investments and Advances**

The following table presents a summary of the balances of other loans, investments and advances by category:

	(in millions of dollars)	
	2012	2011
National governments, including developing countries and international organizations —		
National governments including developing countries . . . . .	393	433
International organizations . . . . .	17,365	16,661
Total . . . . .	17,758	17,094
Other loans, investments and advances —		
Provincial and territorial governments . . . . .	3,529	2,680
Other loans, investments and advances . . .	24,286	24,978
Total . . . . .	27,815	27,658
Total . . . . .	45,573	44,752
Less: allowance for valuation . . . . .	23,315	21,876
Total other loans, investments and advances .	22,258	22,876

Details (unaudited) can be found in Section 9 of this volume.

The following table presents a summary of the balances of other loans, investments and advances by currency:

	(in millions of dollars)			
	2012		2011	
	Loans, investments and advances in base currency	Foreign exchange rate	Loans, investments and advances CAD	Loans, investments and advances CAD
Canadian dollar . . . . .			40,860	39,878
US dollar . . . . .	4,584	0.9975	4,574	4,699
Others . . . . .	13,639	Miscellaneous	139	175
Total . . . . .			45,573	44,752

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and development of export trade which are administered by Export Development Canada. Certain loans are non-interest bearing and others bear interest at rates varying from 1.0 percent to 10.3 percent. These loans are repayable over 6 to 55 years, with final instalments due in 2045.

Loans, investments and advances to international organizations include subscriptions to the share capital of international banks as well as loans and advances to associations and other international organizations. These subscriptions are composed of both paid-in and callable capital. They do not provide a return on investment but are repayable on termination of the organization or withdrawal from it. Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms.

Loans to provinces and territories include loans made under relief acts and other legislation. Certain loans are non-interest bearing and others bear interest at rates varying from 4.5 percent to 9.5 percent. These loans are repayable over 1 to 50 years, with final instalments due in 2015.

Other loans, investments and advances include portfolio investments and loans and advances under various programs to individuals and organizations which include loans under the Canada Student Loans Program of \$14,699 million (\$13,820 million in 2011), and loans for development of export trade which are administered by Export Development Canada of \$2,981 million (\$4,760 million in 2011). Loans under the Canada Student Loans Program are provided interest-free to full-time students and afterward bear interest at either a variable prime rate plus 2.5 percent or a fixed prime rate plus 5.0 percent. The repayment period is generally 10 years. Certain loans for development of export trade are non-interest bearing and others bear interest at rates varying from 1.9 percent to 12.8 percent. These loans are repayable over 1 to 20 years, with final instalments due in 2023.

### 13. Tangible Capital Assets

Tangible capital assets consist of acquired, built, developed or improved tangible assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services, including military activities. Tangible capital assets include land, buildings, works and infrastructure, machinery and equipment including computer hardware and software, vehicles including ships, aircraft and others, leasehold improvements, and assets under construction. Software and leasehold improvements include only the cost of assets acquired since April 1, 2001. Tangible capital assets also include assets under capital lease. Detailed information (unaudited) on tangible capital assets is provided in Section 10 of this volume.

Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act*. In addition, the cost of works of art and museum collections consisting mainly of paintings, sculptures, drawings, prints, photographs, monuments, films and videos are expensed in the fiscal year in which they are acquired.

Except for land, the cost of tangible capital assets used in Government operations is generally amortized on a straight-line basis over the estimated useful life of the asset as follows:

Buildings	20 to 40 years
Works and infrastructure <sup>(1)</sup>	5 to 40 years
Machinery and equipment	3 to 30 years
Vehicles	3 to 40 years
Leasehold improvements	lesser of useful life of improvement or lease term
Assets under construction	once in service, in accordance with asset type
Assets under capital leases	in accordance with asset type or over the lease term

<sup>(1)</sup> Except for the Confederation Bridge, which is amortized over 100 years.

The following table presents a summary of the transactions and balances for the main categories of tangible capital assets:

(in millions of dollars)												
	Cost					Accumulated amortization					Net book value 2012	Net book value 2011
	Opening balance	Acquisitions	Disposals	Adjustments <sup>(1)</sup>	Closing balance	Opening balance	Amortization expense	Disposals	Adjustments	Closing balance		
Land .....	1,539	19	-13	22	1,567						1,567	1,539
Buildings .....	22,102	3	-134	737	22,708	12,141	729	-69	-253	12,548	10,160	9,961
Works and infrastructure .....	12,571	74	-213	596	13,028	7,316	384	-132	-28	7,540	5,488	5,255
Machinery and equipment .....	32,611	844	-1,431	1,521	33,545	22,115	2,001	-1,094	337	23,359	10,186	10,496
Vehicles .....	32,564	469	-501	1,547	34,079	19,485	1,262	-290	-240	20,217	13,862	13,079
Leasehold improvements .....	2,402	47	-32	128	2,545	1,367	196	-28	-74	1,461	1,084	1,035
Assets under construction .....	13,426	5,325	-75	-4,766	13,910						13,910	13,426
Assets under capital leases .....	4,921	195	-194	-190	4,732	2,044	287	-184	-205	1,942	2,790	2,877
<b>Total .....</b>	<b>122,136</b>	<b>6,976</b>	<b>-2,593</b>	<b>-405</b>	<b>126,114</b>	<b>64,468</b>	<b>4,859</b>	<b>-1,797</b>	<b>-463</b>	<b>67,067</b>	<b>59,047</b>	<b>57,668</b>

Details (unaudited) can be found in Section 10 of this volume.

<sup>(1)</sup> Adjustments include assets under construction of \$3,701 million that were transferred to other categories upon completion of the assets.

## 14. Financial Instruments

The Government uses various financial instruments to manage financial risks associated with its financial assets and liabilities. The Government does not hold or use derivative instruments for trading or speculative purposes.

### i. Derivative financial instruments

#### (a) Swap agreements

Government debt is issued at both fixed and variable interest rates and is denominated in Canadian dollars, US dollars and Euros. The Government has entered into cross currency swap agreements to facilitate management of its debt structure. Using cross currency swap agreements, Canadian dollar and other foreign currency debt has been converted into US dollars or other foreign currencies with either fixed interest rates or variable interest rates. As a normal practice, the Government's swap positions are held to maturity.

The interest paid or payable and the interest received or receivable on all swap transactions are recorded as part of public debt charges. Unrealized gains or losses due to fluctuations in the foreign exchange value of the swaps are presented in the cross currency swap revaluation account and are recognized as part of net foreign exchange revenues in the Consolidated Statement of Operations and Accumulated Deficit.

Cross currency swaps with contractual principal amounts outstanding at March 31, stated in Canadian dollars, are as follows:

Maturing year	(in millions of dollars)	
	2012	2011
2012 .....		2,642
2013 .....	4,404	4,185
2014 .....	3,455	3,447
2015 .....	3,187	3,197
2016 .....	3,976	3,959
2017 .....	4,341	3,957
2018 and subsequent .....	24,994	18,161
<b>Total .....</b>	<b>44,357</b>	<b>39,548</b>

#### (b) Foreign-exchange forward agreements

The Government typically funds loans with the IMF as part of the Foreign Exchange Accounts with US dollars, which are denominated in SDR. Since the currency value of the SDR is based upon a basket of key international currencies (the US dollar, Euro, Japanese yen and Pound sterling), a foreign exchange mismatch results, whereby fluctuations in the value of the loan asset are not equally offset by fluctuations in the value of the related funding liability. Therefore, the Government enters into forward agreements to hedge this foreign exchange risk.



Unrealized gains or losses due to fluctuations in the foreign exchange value of these agreements are recorded in accounts payable and accrued liabilities and are recognized as part of the net foreign exchange revenues in the Consolidated Statement of Operations and Accumulated Deficit.

The notional principal amount of a foreign-exchange forward agreement refers to the principal amount used to calculate contractual cash flows. This amount does not represent an asset or liability, and is not included in the statement of financial position. Foreign-exchange forward agreements outstanding at March 31, with notional principal amounts in Canadian dollars of \$2,097 million (\$1,877 million at March 31, 2011), mature in 2013.

*(c) Credit risk related to swap and foreign-exchange forward agreements*

The Government manages its exposure to credit risk by dealing principally with financial institutions having credit ratings from at least two recognized rating agencies, one of which must be Standard & Poor's or Moody's. At the time of inception of the agreement, the credit rating of the institution must be at least A-.

Credit risk is also managed through collateral provisions in swap and foreign exchange forward agreements. Counterparties must pledge collateral to the Government, which, in the event of default, could be liquidated to mitigate credit losses.

The Government does not have a significant concentration of credit risk with any individual institution and does not anticipate any counterparty credit loss with respect to its swap and foreign exchange forward agreements.

The following table presents the contractual or notional principal amounts of the swap and foreign-exchange forward agreements organized by credit ratings based on published Standard & Poor's credit ratings and stand-alone credit profiles at year end:

Credit ratings	(in millions of dollars)	
	2012	2011
AA .....		5,645
AA- .....	2,756	15,708
A+ .....	21,685	8,436
A .....	10,499	5,165
A- .....	4,151	6,471
BBB+ .....	3,965	
BBB .....	3,398	
Total .....	46,454	41,425

*ii. Managing foreign currency risk and sensitivity analysis to foreign currency exposures*

Interest rate and foreign currency risks are managed using a strategy of matching the duration and the currency of the foreign exchange accounts assets and the related foreign currency borrowings of the Government. At March 31, 2012, assets within the foreign exchange accounts and their related foreign currency borrowings substantially offset each other on a market value basis. Accordingly, the impact of price changes affecting these assets and the liabilities funding these assets naturally offset each other, resulting in no significant impacts to the Government's net debt.

Assets related to the IMF are only partially matched by related foreign currency borrowings, as they are denominated in SDRs, however, foreign-exchange risks relating to loans to the IMF have been managed through entering into various foreign-exchange forward agreements.

The majority of the government foreign currency assets and related liabilities are held in three currency portfolios: the US dollar, the Euro and the Japanese yen. At March 31, 2012, a one percent appreciation in the Canadian dollar as compared to the US dollar, the Euro and the Japanese yen would result in a foreign exchange gain of \$29 million due to the exposure of the US dollar portfolio and a foreign exchange loss of \$2 million due to the exposure of the Euro portfolio. There is no significant exposure related to the Japanese yen portfolio.

The net foreign exchange gain included in net foreign exchange revenues, other program revenues and other program expenses on the Consolidated Statement of Operations and Accumulated Deficit amounts to \$62 million (net foreign exchange gain of \$85 million in 2011).

*iii. Fair value information*

*(a) Liabilities and financial assets*

The following table presents the carrying value and the fair value of liabilities and financial assets. Fair values are Government estimates and are generally calculated using market conditions at a specific point in time where a market exists. Fair values of liabilities and financial assets with a short term to maturity or of a non-negotiable nature are assumed to approximate their carrying values. Fair values may not reflect future market conditions nor the actual values obtainable should the instrument be exchanged on the market. The calculations are subjective in nature and involve inherent uncertainties due to the unpredictability of future events.

	(in millions of dollars)					
	2012			2011		
	Carrying value	Fair value	Fair value over under (-) carrying value	Carrying value	Fair value	Fair value over under (-) carrying value
Liabilities —						
Accounts payable and accrued liabilities .....	125,003	125,003		119,060	119,060	
Unmatured debt .....	626,352	697,571	71,219	591,155	631,070	39,915
Public sector pensions .....	148,911	165,781	16,870	146,135	154,792	8,657
Other employee and veteran future benefits .....	60,515	93,648	33,133	58,206	74,492	16,286
Other liabilities .....	6,933	6,933		6,315	6,315	
Financial Assets —						
Cash and accounts receivable .....	107,662	107,662		96,907	96,907	
Foreign exchange accounts .....	56,997	59,949	2,952	48,507	48,978	471
Loans, investments and advances excluding investments in enterprise Crown corporations .....	118,657	122,692	4,035	121,323	124,551	3,228

Fair values are determined using the following methods and assumptions:

The carrying values of other accounts payable and accrued liabilities, taxes payable, interest and matured debt and cash and accounts receivable are assumed to approximate their fair values due to their short term to maturity and allowances to reduce carrying values.

For marketable bonds denominated in Canadian dollars and foreign currencies, treasury bills issued in Canadian dollars and Euro medium-term notes, fair values are established using market quotes or the discounted cash flow calculated using year end market interest and exchange rates. The fair value of bonds issued to the Canada Pension Plan are established using discounted cash flows based on current market yields of instruments with similar characteristics, adjusted for the non-marketability and rollover provisions on the bonds. Fair values of other instruments comprising the unmaturing debt are deemed to approximate their carrying values due to their short term to maturity or their non-negotiable nature.

The fair values of public sector pension and other employee and veteran future benefit liabilities are assumed to approximate the actuarial value of the accrued benefit obligations net of the fair values of the pension assets, which are established at market value for investments and at discounted net present value for other assets.

Fair values of the securities and gold reserves held in the foreign exchange accounts are established using market quotes or other available market information. Financial claims and obligations with the International Monetary Fund denominated in foreign currencies are reported at Canadian dollar equivalents at March 31, which are assumed to approximate fair value.

Fair values of loans to enterprise Crown corporations are established using market quotes or the discounted cash flow calculated using year end market interest rates. For portfolio or temporary investments, fair values are established using stock market quotes or other available information.

Fair values of other loans, investments and advances are assumed to approximate carrying values since allowances are recorded when necessary to reduce their carrying value to amounts that approximate their estimated realizable value.

#### (b) Derivative financial instruments

The following table presents the fair value of derivative financial instruments with contractual or notional principal amounts outstanding at March 31:

	(in millions of dollars)			
	2012		2011	
	Principal amount	Fair value	Principal amount	Fair value
Cross currency swaps .....	44,357	4,231	39,548	4,979
Foreign-exchange forward agreements .....	2,097	-39	1,877	-95
Total .....	46,454	4,192	41,425	4,884

Fair values of the swap and foreign-exchange forward agreements are the estimated amount that the Government would receive or pay, based on market factors, if the agreements were terminated on March 31. They are established by discounting the expected cash flows of the swap and foreign-exchange forward agreements, calculated from the contractual or notional principal amounts, using year end market interest and exchange rates. A positive (negative) fair value indicates that the Government would receive (make) a payment if the agreements were terminated on March 31.



## 15. Contractual Obligations

The nature of government activities result in large multi-year contracts and agreements, including international treaties, protocols and agreements of various size and importance. Any financial obligations resulting from these are recorded as a liability when the terms of these contracts or agreements for the acquisition of goods and services or the provision of transfer payments are met. Major contractual obligations that will generate expenditures in future years and that can be reasonably estimated are summarized as follows:

	(in millions of dollars)	
	2012	2011
Transfer payment agreements <sup>(1)</sup> .....	27,009	36,600
Acquisition of property and equipment, and goods and services .....	33,848	33,344
Operating leases .....	2,646	2,637
International organizations .....	4,744	3,343
	68,247	75,924

Certain comparative figures have been reclassified to conform to the current year's presentation.

Details (unaudited) can be found in Section 11 of this volume.

<sup>(1)</sup> During the year, Canada Mortgage and Housing Corporation – Minister's Account was reclassified from a consolidated Crown corporation to an enterprise Crown corporation. Consequently, the contractual obligations for transfer payments of the Government regarding the Social Housing Program are now presented in Section 9 of this volume.

Estimated future expenditures related to these contractual obligations are as follows:

Year	(in millions of dollars)
2013 .....	24,009
2014 .....	14,388
2015 .....	7,218
2016 .....	4,666
2017 .....	2,872
2018 and subsequent .....	15,094
	68,247

Details (unaudited) can be found in Section 11 of this volume.

### i. Transfer payment agreements

Transfer payments are one of the government's key instruments to provide various services to Canadians and to contribute in building a strong society and a competitive nation. They represent a large part of the Government of Canada's spending.

### ii. Operating leases

The Government rents premises and equipment under operating leases which expire at various dates. Future minimum lease payments as at March 31, 2012, total \$2,646 million (\$2,637 million in 2011).

## 16. Contingent Liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. They are grouped into contingent liabilities related to: guarantees provided by the Government, international organizations, environmental liabilities, claims and pending and threatened litigation, and insurance programs of agent enterprise Crown corporations.

### i. Guarantees provided by the Government

At March 31, 2012, the principal amount outstanding for guarantees provided by the Government amount to \$250,434 million (\$236,509 million in 2011) for which an allowance of \$506 million (\$592 million in 2011) has been recorded. Guarantees provided by the Government include guarantees on the borrowings of enterprise Crown corporations and other government business enterprises, loan guarantees, insurance programs managed by the Government, and other explicit guarantees. Of the total amount guaranteed, \$242,328 million (\$227,642 million in 2011) relates to guarantees on the borrowings of agent enterprise Crown corporations for which no allowance (nil in 2011) has been recorded. The repayment of all money borrowed by agent enterprise Crown corporations and interest thereon constitute obligations of the Government and are recorded net of borrowings expected to be repaid directly by these corporations.

### ii. International organizations

The Government has callable share capital in certain international organizations that could require payments to those agencies. As at March 31, 2012, callable share capital amounts to \$25,051 million (\$25,479 million in 2011).

### iii. Environmental liabilities

#### (a) Remediation of contaminated sites

The Government has identified approximately 17,400 sites for which environmental liabilities may exist for assessment, remediation and monitoring. Of these, the Government has identified approximately 2,400 sites (2,200 sites in 2011), where action is possible and for which a liability of \$4,773 million (\$4,354 million in 2011) has been recorded. In addition, the Government has estimated further clean-up costs for which it may be potentially liable of \$1,057 million (\$1,044 million in 2011). These further clean up costs have not been accrued as the Government's obligation to incur these costs is not determinable.



*(b) Future asset restoration*

The total future asset restoration liability is \$3,589 million (\$3,391 million in 2011), of which Atomic Energy of Canada Ltd. has recorded \$3,566 million (\$3,357 million in 2011) for nuclear facility decommissioning. Also included in the liability is \$4 million related to 43 unexploded explosive ordnance (UXO) affected sites (\$16 million in 2011 related to 42 UXO sites) where clearance action is likely.

In addition, the Government has estimated further clearance costs related to UXO affected sites ranging from \$180 million to \$524 million. These future clearance costs have not been accrued as the Government's obligation to incur these costs is not determinable.

The Government's ongoing efforts to assess contaminated sites and future asset restoration obligations may result in additional environmental liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. Any additional liabilities will be accrued in the year in which they become known and can be reasonably estimated.

*iv. Claims and pending and threatened litigation*

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. These claims include items with pleading amounts and items where an amount is not specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. The Government has recorded an allowance for claims and litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. Claims and litigation for which the outcome is not determinable and for which an amount has not been accrued, are estimated at approximately \$4,769 million (\$4,211 million in 2011) which is based on management's best estimate. Certain large and significant claims are described below:

*Comprehensive land claims:* Comprehensive land claims arise in areas of the country where Aboriginal rights and title have not been resolved by treaty or by other legal means. There are currently 81 (80 in 2011) comprehensive land claims under negotiation, accepted for negotiation or under review. A liability of \$3,558 million (\$3,772 million in 2011) is estimated for claims that have progressed to a point where quantification is possible.

*Specific claims:* Specific claims deal with the past grievances of First Nations related to Canada's obligations under historic treaties or the way it managed First Nations' funds or other assets. The Government of Canada will pursue a settlement agreement with the First Nation when a claim demonstrates an outstanding lawful obligation. There are currently 439 (487 in 2011) specific claims under negotiation, accepted for negotiation or under review. A liability of \$4,483 million (\$4,781 million in 2011) is estimated for claims that have progressed to a point where quantification is possible.

*Assessed taxes under objection or appeal:* As at March 31, 2012, \$19,944 million (\$17,117 million in 2011) of previously assessed federal and provincial taxes was under objection at Canada Revenue Agency and \$4,840 million (\$3,299 million in 2011) was under appeal at either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

*Other:* In September 1999, the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act* were amended to enable the Government to deal with excess amounts in the superannuation accounts and pension funds governed by these Acts. The legal validity of these provisions was challenged in the Courts. On November 20, 2007, the Ontario Superior Court of Justice rendered its decision and dismissed all the claims of the plaintiffs. The Ontario Court of Appeal dismissed the plaintiffs' appeal on October 8, 2010. The plaintiffs then sought leave to appeal this decision to the Supreme Court of Canada. The Supreme Court of Canada granted leave to appeal. The appeal was heard on February 9, 2012 and the Court reserved. The outcome is not determinable at this time.

*v. Insurance programs of agent enterprise Crown corporations*

Three agent enterprise Crown corporations operate insurance programs for the Government. In the event that the corporations have insufficient funds, the Government will have to provide financing. The Canada Deposit Insurance Corporation operates the Deposit Insurance Fund which provides basic protection coverage to depositors for up to \$100,000 deposited with each member bank, trust or loan company; Canada Mortgage and Housing Corporation operates the Mortgage Insurance Fund which provides insurance for mortgage lending on Canadian housing by private institutions and the Mortgage-Backed Securities Guarantee Fund which guarantees the timely payment of the principal and interest for investors of securities based on the *National Housing Act* through the Mortgage-Backed Securities program and the bonds issued by the Canada Housing Trust through the Canada Mortgage Bond program; and Export Development Canada provides export and foreign investment insurance to help with export trade. At March 31, 2012, total insurance in force amounts to \$1,589,869 million (\$1,473,068 million in 2011). The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Further details (unaudited) on contingent liabilities can be found in Section 11 of this volume.

## 17. Segmented information

The Government segmented information is based on the ministry structure reported in the 2011-2012 Estimates, which groups the activities of departments and agencies for which a Minister is responsible, and the Crown corporations and other entities as described in Note 11. The five main ministries are reported separately and the others are grouped together with the provision for valuation and other items.

The presentation by segment is based on the same accounting policies as those described in the Summary of significant accounting policies in Note 1. The following tables present the Consolidated Statement of Operations by Ministry and Crown corporation and other entities before the elimination of internal transactions for the year ended March 31:

(in millions of dollars)

	2012								
	Canada Revenue Agency	Finance	Human Resources and Skills Development	National Defence	Public Safety and Emergency Preparedness	Other ministries	Crown corporations and other entities	Adjustments <sup>(1)</sup>	Total
<b>REVENUES</b>									
<b>TAX REVENUES —</b>									
Income tax revenues .....	156,271								156,271
Other taxes and duties .....	17,992				25,114				43,106
<b>TOTAL TAX REVENUES .....</b>	<b>174,263</b>				<b>25,114</b>				<b>199,377</b>
<b>EMPLOYMENT INSURANCE PREMIUMS .....</b>									
			18,938					-382	18,556
<b>OTHER REVENUES —</b>									
Crown corporations .....							16,883	-4,859	12,024
Other programs .....	3,596	618	2,840	424	1,984	11,247	467	-7,599	13,577
Net foreign exchange .....		1,669							1,669
<b>TOTAL OTHER REVENUES .....</b>	<b>3,596</b>	<b>2,287</b>	<b>2,840</b>	<b>424</b>	<b>1,984</b>	<b>11,247</b>	<b>17,350</b>	<b>-12,458</b>	<b>27,270</b>
<b>TOTAL REVENUES .....</b>	<b>177,859</b>	<b>2,287</b>	<b>21,778</b>	<b>424</b>	<b>27,098</b>	<b>11,247</b>	<b>17,350</b>	<b>-12,840</b>	<b>245,203</b>
<b>EXPENSES</b>									
<b>TRANSFER PAYMENTS —</b>									
Old age security benefits, guaranteed income supplement and spouse's allowance .....			38,045						38,045
Major transfer payments to other levels of government .....		54,588				2,206			56,794
Employment insurance benefits .....			17,647						17,647
Children's benefits .....	10,049		2,677						12,726
Other transfer payments .....	440	521	6,382	209	1,015	25,693	561	-308	34,513
<b>TOTAL TRANSFER PAYMENTS .....</b>	<b>10,489</b>	<b>55,109</b>	<b>64,751</b>	<b>209</b>	<b>1,015</b>	<b>27,899</b>	<b>561</b>	<b>-308</b>	<b>159,725</b>
<b>OTHER PROGRAM EXPENSES —</b>									
Crown corporations .....							8,527	-329	8,198
Ministries .....	8,185	816	5,185	22,761	9,598	37,937	188	-12,196	72,474
<b>TOTAL OTHER PROGRAM EXPENSES .....</b>	<b>8,185</b>	<b>816</b>	<b>5,185</b>	<b>22,761</b>	<b>9,598</b>	<b>37,937</b>	<b>8,715</b>	<b>-12,525</b>	<b>80,672</b>
<b>TOTAL PROGRAM EXPENSES .....</b>	<b>18,674</b>	<b>55,925</b>	<b>69,936</b>	<b>22,970</b>	<b>10,613</b>	<b>65,836</b>	<b>9,276</b>	<b>-12,833</b>	<b>240,397</b>
<b>PUBLIC DEBT CHARGES .....</b>	<b>30,821</b>			<b>33</b>		<b>179</b>		<b>-7</b>	<b>31,026</b>
<b>TOTAL EXPENSES .....</b>	<b>18,674</b>	<b>86,746</b>	<b>69,936</b>	<b>23,003</b>	<b>10,613</b>	<b>66,015</b>	<b>9,276</b>	<b>-12,840</b>	<b>271,423</b>

Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

<sup>(1)</sup> Represents consolidation adjustments to eliminate internal transactions.

**PUBLIC ACCOUNTS OF CANADA, 2011-2012**

(in millions of dollars)

	2011								
	Canada Revenue Agency	Finance	Human Resources and Skills Development	National Defence	Public Safety and Emergency Preparedness	Other ministries	Crown corpo- rations and other entities	Adjustments <sup>(1)</sup>	Total
<b>REVENUES</b>									
<b>TAX REVENUES —</b>									
Income tax revenues .....	148,563								148,563
Other taxes and duties .....	19,315				23,588				42,903
<b>TOTAL TAX REVENUES .....</b>	<b>167,878</b>				<b>23,588</b>				<b>191,466</b>
<b>EMPLOYMENT INSURANCE PREMIUMS .....</b>			<b>17,862</b>					<b>-361</b>	<b>17,501</b>
<b>OTHER REVENUES —</b>									
Crown corporations .....							21,121	-8,184	12,937
Other programs .....	4,085	468	3,954	461	1,879	10,916	166	-8,551	13,378
Net foreign exchange .....		1,809							1,809
<b>TOTAL OTHER REVENUES .....</b>	<b>4,085</b>	<b>2,277</b>	<b>3,954</b>	<b>461</b>	<b>1,879</b>	<b>10,916</b>	<b>21,287</b>	<b>-16,735</b>	<b>28,124</b>
<b>TOTAL REVENUES .....</b>	<b>171,963</b>	<b>2,277</b>	<b>21,816</b>	<b>461</b>	<b>25,467</b>	<b>10,916</b>	<b>21,287</b>	<b>-17,096</b>	<b>237,091</b>
<b>EXPENSES</b>									
<b>TRANSFER PAYMENTS —</b>									
Old age security benefits, guaranteed income supplement and spouse's allowance .....			35,629						35,629
Major transfer payments to other levels of government .....		51,037				1,750			52,787
Employment insurance benefits .....			19,850						19,850
Children's benefits .....	10,013		2,643						12,656
Other transfer payments .....	446	1,862	8,615	266	535	29,194	575	-1,526	39,967
<b>TOTAL TRANSFER PAYMENTS .....</b>	<b>10,459</b>	<b>52,899</b>	<b>66,737</b>	<b>266</b>	<b>535</b>	<b>30,944</b>	<b>575</b>	<b>-1,526</b>	<b>160,889</b>
<b>OTHER PROGRAM EXPENSES—</b>									
Crown corporations .....							8,071	-487	7,584
Ministries .....	7,539	779	8,173	21,405	9,613	38,683		-15,073	71,119
<b>TOTAL OTHER PROGRAM EXPENSES .....</b>	<b>7,539</b>	<b>779</b>	<b>8,173</b>	<b>21,405</b>	<b>9,613</b>	<b>38,683</b>	<b>8,071</b>	<b>-15,560</b>	<b>78,703</b>
<b>TOTAL PROGRAM EXPENSES .....</b>	<b>17,998</b>	<b>53,678</b>	<b>74,910</b>	<b>21,671</b>	<b>10,148</b>	<b>69,627</b>	<b>8,646</b>	<b>-17,086</b>	<b>239,592</b>
<b>PUBLIC DEBT CHARGES .....</b>		<b>30,662</b>		<b>36</b>		<b>183</b>		<b>-10</b>	<b>30,871</b>
<b>TOTAL EXPENSES .....</b>	<b>17,998</b>	<b>84,340</b>	<b>74,910</b>	<b>21,707</b>	<b>10,148</b>	<b>69,810</b>	<b>8,646</b>	<b>-17,096</b>	<b>270,463</b>

Certain comparative figures have been reclassified to conform to the current year's presentation.

Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

<sup>(1)</sup> Represents consolidation adjustments to eliminate internal transactions.



## OBSERVATIONS OF THE AUDITOR GENERAL ON THE CONSOLIDATED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA FOR THE YEAR ENDED 31 MARCH 2012

Our opinion provides assurance that the Government of Canada is properly reporting its overall financial performance to Parliament and to Canadians. Reporting the financial results of the Government of Canada requires significant efforts from public servants. Staff in individual departments and central agencies work together to prepare the Government of Canada's consolidated financial statements. For the fourteenth consecutive year, we have expressed an unmodified audit opinion on the consolidated financial statements and we thank those involved for their assistance and for the cooperation extended to my Office during the audit.

The purpose of these Observations is to comment on matters that we would like to bring to Parliament's attention.

### TRANSITIONING TO NEW ACCOUNTING STANDARDS

During the 2011–12 fiscal year, many government entities have transitioned to new accounting frameworks. Some adopted International Financial Reporting Standards, while others chose Canadian Public Sector Accounting Standards (PSAS) or Government Not for Profit (GNPO) accounting standards. As the Government of Canada's consolidated financial statements are prepared based on Canadian PSAS, no incremental work was required to prepare the government's consolidated financial statements for entities transitioning to PSAS. However,

- 1) For entities to be consolidated, it was necessary to harmonize the accounting policies of certain Crown corporations that transitioned to an accounting framework other than PSAS to meaningfully report the consolidated results of those corporations in the government's consolidated financial statements.
- 2) For entities accounted for as government investments, adjustments in their respective financial statements were required to transition to a new accounting framework. These adjustments were reflected in the government's investment in these entities. The transitional adjustments did not impact the government's annual deficit.

We are satisfied that the consolidated financial statements adequately reflect the adoption of new accounting standards for these government entities.

### SIGNIFICANT TRANSACTIONS DURING THE YEAR

In the 2011–12 fiscal year, there were two significant transactions related to transfers between the federal and two provincial governments for sales tax or harmonized sales tax (HST) and one transaction relating to termination benefits.

#### Government transfers

The two government transfers relate to the following situations:

1. The province of British Columbia terminated the HST administration agreement and was required to repay transitional assistance in the amount of \$1.6 billion.
2. As part of an agreement to implement the amended Quebec sales tax, the Government of Canada is required to make payments totalling \$2.2 billion to Quebec.

According to PSAS, government transfers are recognized in a government's financial statements as expenses for the period in which the events giving rise to the transfer occur. Recoveries are recognized as receivables when there is sufficient evidence that the recipient has not met necessary conditions and is required, under the terms of the transfer, to repay all or some of the amount originally transferred.

We analyzed these transactions and concluded that the transfer payments were accounted for appropriately and were adequately disclosed in the consolidated financial statements.

### **Workforce adjustment**

As part of the Government of Canada's comprehensive review of departmental spending to identify areas where costs can be reduced, it is expected that 19,200 government positions will be eliminated over a three-year period, with many affected individuals qualifying for a workforce adjustment. According to Public Sector Accounting Standards, involuntary termination benefits payments are recognized as a liability and an expense in the government's financial statements when the amount can be reasonably estimated and when the government has demonstrably committed to terminate the employment.

We concluded that the workforce adjustment liability was appropriately accrued and disclosed in the consolidated financial statements.

## **PARLIAMENTARY AUTHORITY FOR CAPITAL EXPENDITURES**

In last year's Observations, we raised a concern about how departments and agencies charge their capital expenditures against their capital and operating votes. We noted that the guidance on capital expenditures was dated. We also noted that the Treasury Board of Canada Secretariat needed to assess the circumstances in which capital votes are required and the factors that determine which expenditures are to be charged to capital votes rather than operating votes. The Secretariat agreed to review the current practices in government during the 2011–12 fiscal year, and to implement any changes arising from the undertaking in the next feasible cycle of the Estimates.

The Standing Committee on Public Accounts reviewed this matter, concurred with our observation, and, in its June 2012 report, recommended that the Treasury Board of Canada Secretariat provide the Public Accounts Committee with the results of its review by 30 September 2012. The Standing Committee also recommended that the Secretariat update its guidance on these matters in time for the preparation of the 2013-14 Main Estimates.

During the year, the Secretariat formed a working group with representation from all capital intensive departments, with the objective to develop a common definition of a "capital expenditures" Vote. In the spring of 2012, the definition, which aligns with the accounting standards of when to capitalize tangible capital assets, was finalized, and the Secretariat communicated the definition to all departments. This definition of a "capital expenditures" Vote, which will be included in the 2013–14 Main Estimates, will provide guidance on which expenditures should be charged to an operating or capital vote. The previous definition of minor capital expenditures will no longer apply. The Secretariat requested each department to submit a departmental implementation plan by 31 August 2012, indicating the fiscal year when it anticipates being able to implement the new definition. The Treasury Board of Canada Secretariat will be requesting status updates with each Annual Reference Level Update.

Also during the year, the Secretariat has assessed the circumstances in which capital votes are required and decided to keep the \$5 million threshold. As in the past, generally speaking, government departments that have more than \$5 million in planned capital expenditures are expected to establish a capital vote.

We are pleased with the efforts the government has made to review the current practices. We recognize its progress in updating the definition of the "capital expenditures" Vote and in starting to implement the new definition with departments and agencies. We encourage the government to remain vigilant to ensure timely implementation to better support parliamentary authority and government accountability to Parliament.

## NATIONAL DEFENCE – NON-FINANCIAL ASSETS

Inventories at National Defence account for \$6 billion of the government's \$7 billion in inventories. Asset pooled items have a net book value of \$3.7 billion and represent repairable spare parts associated with the Department's capital assets.

Since 2003, we have been reporting National Defence's difficulties in the proper recording and valuation of its inventory and asset pooled items, which have resulted in hundreds of millions of dollars in adjustments made each year to the government's consolidated financial statements. We continue to require numerous adjustments in the current year relating to pricing, verification of quantities, and the timely recording of transactions. It is important that the department performs proper counts of its inventory and asset pooled items to ensure the quality of its information and the effectiveness of the control environment.

Additionally, we have noted a number of issues related to the proper recording and amortization of the costs of its tangible capital assets. Further changes are required to prevent errors from occurring.

National Defence is transitioning to a new resource management system which is aimed at enabling the department to track and account for its inventory, asset pooled items and tangible capital assets in one system by December 2013. The department is also working on several other related initiatives such as a new stocktaking policy, a contract to provide national stocktaking assistance, and development of financial control frameworks for its business processes. These initiatives are progressing with various milestones and completion target dates extending to 2016.

National Defence needs to actively monitor the implementation of these initiatives to ensure that the non-financial assets are accurate, complete, recorded and maintained on a timely basis. In addition, the department needs to implement compensating controls and processes during the period of transition to

- ensure that the quantities recorded for inventory and asset pooled items reflect the actual quantities in stock;
- ensure that accurate pricing is updated on a timely basis and that processes and procedures are in place to maintain the integrity of price data; and
- ensure that work-in-progress and write-off of disposed assets are accurately reflected in the consolidated financial statements.

It is important for National Defence to ensure sustained coordinated effort on this matter.

## CONTINUING MATTERS

We also wish to bring to Parliament's attention certain matters, included in the tables below, that we have reported in the Observations for the past several years. We are pleased to note that, on various matters, the government has been taking action to address them.



## Good progress, further reporting not anticipated

Observation	Current status
<p><b>Estimate of tax revenues</b></p>	<p>The tax estimation methodology is complex and requires input from several government entities. Over the last few years, we have reported that the government needs to ensure that a robust methodology is in place to monitor, validate and improve the accuracy and completeness of the tax revenue estimation process.</p> <p>The Canada Revenue Agency has strengthened the tax estimation methodologies by</p> <ul style="list-style-type: none"> <li>• improving the documentation of the overall approach to validate key assumptions in the methodology for calculating tax revenues, including clarifying the roles and responsibilities of the other government entities;</li> <li>• documenting evolving economic and administrative factors into the methodology;</li> <li>• expanding the extent of back-testing of data to validate the effectiveness of the estimation process for all significant revenue streams; and</li> <li>• documenting the acceptable threshold for variances and ensuring a process to incorporate recurring back-testing variances into the methodology.</li> </ul> <p>Although some audit differences were noted in the tax revenues, the above undertakings, led by the Canada Revenue Agency, have provided a structured process allowing for integrated efforts between government entities to validate key assumptions and trends. We have noted improved communication between the government entities around the input required to estimate and validate the tax revenues and we encourage continued timely, coordinated efforts among the government entities in the future.</p>
<p><b>Accounting standards for other government organizations — entity-level financial statements</b></p>	<p>For general purpose financial statements to be credible they need to be prepared on a basis consistent with the accounting standards set by an independent standard-setting body, such as the Public Sector Accounting Board, which is the authoritative standard-setting body for the public sector in Canada. The government established an accounting standard, referred to as Treasury Board Accounting Standard 1.2 (TBAS 1.2). The Treasury Board of Canada requires this standard to be applied by government organizations defined as departments under Section 2 of the <i>Financial Administration Act</i>.</p> <p>In last year's Observations, we noted that differences existed between the Treasury Board Accounting Standard and Canadian Public Sector Accounting Standards. The government agreed to resolve these differences by 31 December 2011. The new TBAS 1.2 was released in April 2012 and has been revised to align, in all significant respects, with Public Sector Accounting Standards. Although other differences remain, they are being considered and addressed on an individual entity basis. TBAS 1.2 is an important directive; the government will need to assess future changes to Canadian Public Sector Accounting Standards and revise TBAS 1.2, as required, to ensure that the directive continues to align with Public Sector Accounting Standards.</p>

## Matters requiring further action

Observation	Current status
<b>Canada Border Services Agency—Tax Revenue System Deficiencies</b>	<p>For several years, we have stated that the Canada Border Services Agency needed to improve its tax revenue accounting systems and practices for GST/HST revenue, as unexplained differences existed between the general ledger and the various reports taken from the customs tax program systems.</p> <p>During the year, the Canada Border Services Agency developed a methodology to reconcile these unexplained differences and has conducted a reconciliation of the GST/HST revenues reported from its legacy systems to its revenue reported in the general ledger for the 2004–12 fiscal years. In reviewing its methodology and reconciliations, we have determined its process to be adequate in design and the resulting adjustments to be appropriate. The Canada Border Services Agency is currently reconciling the 2002 and 2003 fiscal years. We support management in its efforts to complete this reconciliation work by the end of 2012, as well as to carry out ongoing monitoring of current differences.</p> <p>The Canada Border Services Agency has advised us that it plans to implement a new accounts receivable system by October 2013. It is important that management implement this system as planned, as it will help to reduce unexplained differences between the general ledger and the various reports taken from the customs tax program systems.</p>
<b>Accrual-based budgeting and appropriations by departments and agencies</b>	<p>We reported in previous years that the government had outlined a plan to implement accrual-based budgeting in phases and, after implementing it, would evaluate the costs and benefits of implementing accrual-based appropriations in the 2012–13 fiscal year.</p> <p>Accrual-based appropriations would provide Parliament with the same basis for control and approval over voted spending as the government's overall financial plan and the consolidated financial statements.</p> <p>Both the April 2012 Report of the Standing Committee of Public Accounts and the June 2012 Standing Committee on Government Operations and Estimates commented on this matter. They recommended that the Office of the Comptroller General complete its study of accrual-based budgeting and appropriations and report back by 31 March 2013 its recommendations on whether the Government of Canada should pursue accrual-based budgeting in departments and accrual-based appropriations in its financial reporting system. The April 2012 report further recommended that the Treasury Board establish a firm schedule for when any changes would be implemented.</p> <p>The government needs to complete its studies of accrual-based budgeting and appropriations and report back to the Public Accounts Committee and the Standing Committee on Government Operations and Estimates by 31 March 2013.</p>





# SECTION 3

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Revenues, Expenses and Accumulated Deficit

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## REVENUES, EXPENSES AND ACCUMULATED DEFICIT

This section provides information on the revenues, expenses and accumulated deficit of the Government as summarized in Table 3.1.

A narrative description is provided for certain accounts reported in some tables. Such description follows the same presentation order as the respective tables.

**TABLE 3.1**  
REVENUES, EXPENSES AND ACCUMULATED DEFICIT  
(in millions of dollars)

	2011-2012	2010-2011
<b>Revenues—</b>		
Tax revenues, Table 3.2.....	199,377	191,466
Employment insurance premiums .....	18,556	17,501
Other revenues, Table 3.4 .....	27,270	28,124
<b>Total revenues .....</b>	<b>245,203</b>	<b>237,091</b>
<b>Expenses—</b>		
Transfer payments .....	159,725	160,889
Other program expenses .....	80,672	78,703
<b>Total program expenses .....</b>	<b>240,397</b>	<b>239,592</b>
Public debt charges, Table 3.8 .....	31,026	30,871
<b>Total expenses, Table 3.6 .....</b>	<b>271,423</b>	<b>270,463</b>
<b>Annual deficit .....</b>	<b>26,220</b>	<b>33,372</b>
<b>Accumulated deficit at beginning of year .....</b>	<b>550,327</b>	<b>519,097</b>
<b>Transition adjustment .....</b>	<b>3,337</b>	
<b>Other comprehensive loss (income) .....</b>	<b>2,292</b>	<b>(2,142)</b>
<b>Accumulated deficit at end of year .....</b>	<b>582,176</b>	<b>550,327</b>

Certain comparative figures have been reclassified to conform to the current year's presentation.

## REVENUES

Revenues consist of all tax and other amounts which enter into the calculation of the annual surplus or deficit of the Government.

### Accounting for Revenues

The Government reports all revenues on an accrual basis.

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. Tax revenues are recognized in the period in which the event that generates the revenue occurs. Taxes are collected pursuant to their respective legislation which may be amended from time to time.

For income taxes, revenue is recognized when the taxpayer has earned the income producing the tax. Revenue is determined net of tax deductions and credits allowed under the *Income Tax Act*.

Revenues for the fiscal year ended March 31 are based on amounts assessed/reassessed at the time of preparation of the consolidated financial statements and estimates of income tax earned in the fiscal period but not yet assessed/reassessed. These estimates are based on amounts received at the time of preparation of the consolidated financial statements that relate to the fiscal year ended

March 31 that have not been assessed or that are awaiting reassessment. Actual results may differ significantly from these estimates. Differences between estimates and actuals are recorded in the fiscal year in which the actual assessment/reassessment is completed. Revenues do not include estimates for amounts of unreported taxes or the impact of future reassessments that cannot be reasonably determined.

Goods and services tax, and excise and customs revenues are recorded based on the tax and duties assessed and estimated at the time of preparation of the consolidated financial statements that relate to the fiscal year ended March 31. For domestic goods and services tax, revenue is recognized at the time of the sale of goods or the provision of services. For excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For customs duties and goods and services tax on imports, revenue is recognized when goods are authorized by the Canada Border Services Agency to enter Canada.

Employment insurance premiums are recognized in revenue in the same period as the insurable earnings are earned. Other revenues are recognized in the period to which they relate.



## Tax Revenues

Tax revenues include personal, corporate and non-resident income tax revenues, and other taxes and duties as summarized in Table 3.2.

TABLE 3.2

## TAX REVENUES

(in millions of dollars)

	2011-2012	2010-2011
<b>Tax revenues—</b>		
Income tax revenues—		
Personal .....	119,269	113,457
Corporate .....	31,702	29,969
Non-resident .....	5,300	5,137
	<b>156,271</b>	<b>148,563</b>
Other taxes and duties—		
Goods and services tax, Table 3.3 .....	28,370	28,379
Energy taxes—		
Excise tax Gasoline .....	4,203	4,229
Excise tax—Aviation gasoline and diesel fuel .....	1,125	1,113
	<b>5,328</b>	<b>5,342</b>
Customs import duties .....	3,862	3,520
Other excise taxes and duties—		
Excise duties .....	4,482	4,539
Air travellers security charge .....	631	600
Softwood lumber products export charge .....	234	233
Other miscellaneous excise taxes and duties .....	199	290
	<b>5,546</b>	<b>5,662</b>
	<b>43,106</b>	<b>42,903</b>
<b>Total tax revenues <sup>(1)</sup> .....</b>	<b>199,377</b>	<b>191,466</b>

<sup>(1)</sup> Additional details are provided in Table 4a in Section I of Volume II of the *Public Accounts of Canada*.

### Personal income tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*.

### Corporate income tax

Corporate income tax is levied on corporate income under the provisions of the *Income Tax Act*.

### Non-resident income tax

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Non-resident income tax revenues also include withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

### Other taxes and duties

Other taxes and duties are collected under the *Excise Tax Act*, *Customs Tariff (Act)* and other acts and include the goods and services tax, energy taxes, customs import duties, and other excise taxes and duties.

*Goods and services tax*

The goods and services tax (GST) became effective January 1, 1991. The GST is applied at a rate of 5 percent on most goods and services consumed in Canada, with only a limited set of exclusions that

include certain medical devices, prescription drugs, basic groceries, residential rents and most health and dental care services. A comparative analysis of the GST is presented in Table 3.3.

**TABLE 3.3**  
**GOODS AND SERVICES TAX (GST) <sup>(1)</sup>**  
(in millions of dollars)

	2011-2012	2010-2011
GST.....	34,178	33,913
Less: remission order for the GST paid and accrued by ministries on or for goods and services purchased from outside parties .....	1,914	1,743
Gross GST from outside parties.....	32,264	32,170
Less: quarterly tax credits .....	3,894	3,791
Net GST from outside parties.....	28,370	28,379

<sup>(1)</sup> Reported in the Consolidated Statement of Operations and Accumulated Deficit (Section 2 of this volume).

*Energy taxes*

Energy taxes primarily include the excise tax on gasoline, aviation gas and diesel fuel.

*Customs import duties*

Revenues from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the *Customs Tariff* (Act).

*Other excise taxes and duties*

Excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as passenger vehicle air conditioners. The air travelers security charges are collected by air carriers at the time of payment for the air travel by the purchaser of an air transportation service.

The Softwood Lumber Products export charge is assessed on exports of softwood lumber products to the United States after September 30, 2006. The charge on refunds of softwood lumber duty deposits is assessed on amounts refunded to Canadian companies on amounts related to a United States duty order related to the importation of softwood lumber products into the United States between May 22, 2002 and September 30, 2006.

**Employment Insurance Premiums**

Premiums from employees and employers are levied under the provisions of the *Employment Insurance Act* and are classified as part of revenues. Additional details on employment insurance premiums are provided in Section 4 of this volume.

## Other Revenues

Other revenues include Crown corporations, other program and net foreign exchange revenues.

**TABLE 3.4**  
**OTHER REVENUES**  
(in millions of dollars)

	2011-2012	2010-2011
<b>Other revenues—</b>		
Crown corporations—		
Consolidated Crown corporations.....	4,041	3,347
Enterprise Crown corporations and other government business enterprises—		
Share of annual profit.....	5,350	6,991
Interest and other.....	2,633	2,599
	<i>12,024</i>	<i>12,937</i>
Other programs—		
Return on investments, Table 3.5 .....	1,175	837
Sales of goods and services—		
Rights and privileges .....	2,847	2,839
Lease and use of public property.....	588	526
Services of a regulatory nature .....	1,206	1,187
Services of a non-regulatory nature.....	2,947	2,734
Sales of goods and information products .....	229	212
Other fees and charges .....	565	502
	<i>8,382</i>	<i>8,000</i>
Miscellaneous—		
Interest and penalties .....	2,980	3,207
Other.....	1,040	1,334
	<i>13,577</i>	<i>13,378</i>
Net foreign exchange—		
Exchange Fund Account .....	1,672	1,718
International Monetary Fund.....	1	(2)
Other.....	(4)	93
	<i>1,669</i>	<i>1,809</i>
<b>Total other revenues <sup>(1)</sup> .....</b>	<b>27,270</b>	<b>28,124</b>

<sup>(1)</sup> Additional details are provided in Table 4a in Section I of Volume II of the *Public Accounts of Canada*.

### Crown corporations

Crown corporation revenues include revenues earned from third parties by Consolidated Crown corporations and other entities, interest earned on loans to enterprise Crown corporations and other government business enterprises, and the government's share of the accumulated profits or losses of enterprise Crown corporations and other government business enterprises.

### Other programs

Other program revenues include sales of goods and services, return on investments, and miscellaneous revenues. Details are reported by individual ministry in Volume II of the *Public Accounts of Canada*.

### Net foreign exchange

Net foreign exchange revenues include the revenues from investments held in the Exchange Fund Account and the International Monetary Fund, as well as the net gains or losses resulting from the translation of these investments to Canadian dollars at March 31. Net foreign exchange revenues also include the net gains or losses resulting from foreign debt and currency swap revaluations.



## Return on investments

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses for loans, investments and advances other than those in enterprises Crown corporations and government business enterprises. A comparative analysis of return on investments is presented in Table 3.5.

**TABLE 3.5**

### RETURN ON INVESTMENTS <sup>(1)</sup>

(in millions of dollars)

	2011-2012	2010-2011
Cash and accounts receivable—		
Interest on bank deposits .....	116	85
Loans, investments and advances—		
Portfolio investments .....	(2)	1
National governments including developing countries .....	2	2
International organizations .....	4	3
Provincial and territorial governments .....	(2)	(2)
Other loans, investments and advances .....	747	747
	753	753
Other accounts—		
Esso Ltd—Norman Wells Project profits .....	97	102
Other .....	1	1
	98	103
Total ministerial return on investments .....	967	941
Net gain (loss) on exchange .....	199	(117)
Accrual of other revenues .....	33	26
Total return on investments .....	1,199	850
Elimination of return on investments internal to the Government .....	(24)	(13)
Total external return on investments .....	1,175	837

Certain comparative figures have been reclassified to conform to the current year's presentation.

<sup>(1)</sup> Additional details are provided in Table 4a in Section I of Volume II, and in Section 10 of Volume III of the *Public Accounts of Canada*.

<sup>(2)</sup> Less than \$500,000.

## EXPENSES

Expenses consist of all charges which enter into the calculation of the annual deficit or surplus of the Government.

## Accounting for Expenses

The Government reports all expenses on an accrual basis.

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the consolidated financial statements. Public debt charges are recorded when incurred and include interest, servicing

costs and cost of issuing new borrowing and amortization of premiums and discounts on market debt.

Expenses include provisions to reflect changes in the value of assets or liabilities, including provisions for bad debts, for loans, investments and advances, and for inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenues and expenses recorded in the accounts. In preparing the consolidated financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only.

Table 3.6 presents external expenses by segment and by type.

**TABLE 3.6**  
**EXTERNAL EXPENSES BY SEGMENT AND BY TYPE**  
(in millions of dollars)

	Major transfer payments <sup>(1)</sup>		Other transfer payments	
	2011-2012	2010-2011	2011-2012	2010-2011
Ministries—				
Agriculture and Agri-Food .....			1,671	1,930
Atlantic Canada Opportunities Agency .....			172	238
Canada Revenue Agency .....	10,049	10,013	440	446
Canadian Heritage .....			1,070	1,058
Citizenship and Immigration .....			940	948
Economic Development Agency of Canada for the Regions of Quebec .....			169	311
Environment .....			87	134
Finance .....	54,588	51,037	521	1,862
Fisheries and Oceans .....			129	127
Foreign Affairs and International Trade .....			4,321	3,504
Governor General .....				
Health .....			2,669	2,682
Human Resources and Skills Development .....	58,369	58,121	6,264	7,187
Indian Affairs and Northern Development .....			5,939	5,682
Industry .....			2,597	3,651
Justice .....			371	380
National Defence .....			209	266
Natural Resources .....			2,573	3,385
Parliament .....			1	1
Privy Council .....			93	31
Public Safety and Emergency Preparedness .....			1,015	534
Public Works and Government Services .....			5	4
Transport .....	2,206	1,751	2,501	4,694
Treasury Board .....			1	1
Veterans Affairs .....			69	44
Western Economic Diversification .....			139	390
Provision for valuation and other items .....				
Total ministries .....	125,212	120,922	33,966	39,490
Crown corporations and other entities <sup>(2)</sup> .....			547	477
Total expenses <sup>(3)</sup> .....	125,212	120,922	34,513	39,967

Certain comparative figures have been reclassified to conform to the current year's presentation.

<sup>(1)</sup> Includes transfer payments of 38,045 million (\$35,629 million in 2011) for the Old age security benefits, the guaranteed income supplement and the spouse's allowance; \$56,794 million (\$52,787 million in 2011) to other levels of government; \$17,647 million (\$19,850 million in 2011) for the Employment insurance benefits and \$12,726 million (12,656 million in 2011) for the Children's benefits. Additional information is provided in Table 3.7 of this Section.

<sup>(2)</sup> During the year, the Canada Mortgage and Housing Corporation – Minister's Account was reclassified from a consolidated Crown corporation to an enterprise Crown corporation. Consequently, the transfer payment expenses of the government through this Minister's Account for the Social Housing Program are being presented in Section 9 of this volume.

<sup>(3)</sup> Additional information is provided in Table 2a in Section I of Volume II of the *Public Accounts of Canada*.

## 3.8 REVENUES, EXPENSES AND ACCUMULATED DEFICIT

Total transfer payments		Other program expenses		Public debt charges <sup>(4)</sup>		Total expenses	
2011-2012	2010-2011	2011-2012	2010-2011	2011-2012	2010-2011	2011-2012	2010-2011
1,671	1,930	1,673	1,686			3,344	3,616
172	238	110	113			282	351
10,489	10,459	7,939	7,312			18,428	17,771
1,070	1,058	569	599			1,639	1,657
940	948	721	761			1,661	1,709
169	311	66	85			235	396
87	134	1,632	1,621	1	2	1,720	1,757
55,109	52,899	516	505	30,814	30,653	86,439	84,057
129	127	1,737	1,726			1,866	1,853
4,321	3,504	2,346	2,538			6,667	6,042
		21	20			21	20
2,669	2,682	2,723	2,644			5,392	5,326
64,633	65,308	3,462	3,471			68,095	68,779
5,939	5,682	1,268	2,210			7,207	7,892
2,597	3,651	2,586	2,382			5,183	6,033
371	380	1,135	1,103			1,506	1,483
209	266	22,783	21,273	33	36	23,025	21,575
2,573	3,385	999	1,823	3	1	3,575	5,209
1	1	565	555			566	556
93	31	472	349			565	380
1,015	534	9,411	9,426			10,426	9,960
5	4	3,187	2,558	133	138	3,325	2,700
4,707	6,445	1,049	1,140	42	41	5,798	7,626
1	1	2,554	2,378			2,555	2,379
69	44	1,027	965			1,096	1,009
139	390	57	68			196	458
		1,745	1,808			1,745	1,808
159,178	160,412	72,353	71,119	31,026	30,871	262,557	262,402
547	477	8,319	7,584			8,866	8,061
159,725	160,889	80,672	78,703	31,026	30,871	271,423	270,463

<sup>(4)</sup> Additional information is provided in Table 3.8 of this volume.



## **Expenses by Segment**

The Government segmented information is based on the ministry structure reported in the 2011-2012 Estimates, which groups activities for the departments and agencies for which a Minister is responsible, and the Crown corporations and other entities as described in Note 11 to the consolidated financial statements in Section 2 of this volume.

## **Government's Cost of Operations**

Government's Cost of Operations consists of three major types: transfer payments, other program expenses and public debt charges.

### **Transfer payments**

The major transfer payments include payments to persons and payments to provinces and territories.

Payments to persons include payments for income support or income supplement. Assistance is based on age, family status, income, and employment criteria.

Payments to provinces and territories are made under the following programs:

- The fiscal arrangements are unconditional fiscal transfer payments to lower income provinces including subsidies under the Constitution Acts; and,
- The Canada health transfer and the Canada social transfer are the major means for providing the federal share of social programs administered by the provinces.

The other transfer payments include various subsidies paid through federal programs to stabilize market prices for commodities, for the development of new technologies, for the conduct of research, for the establishment of new jobs through support for training, for the promotion of educational and cultural activities, expenses of other consolidated entities, and other miscellaneous payments.

### **Other program expenses**

This category covers the costs associated with programs directly delivered by the federal Government such as national defence, food inspection, the Coast Guard, the federal court system, the operation of health facilities for natives and veterans, and the national parks system. It also includes the expenses of consolidated Crown corporations and other entities incurred with third parties.

Table 3.7 presents a comparative analysis by province and territory of certain transfer payments.

**TABLE 3.7****MAJOR TRANSFER PAYMENTS BY PROVINCE AND TERRITORY**

(in millions of dollars)

	Old age security benefits <sup>(1)</sup>	Employment insurance benefits	Fiscal arran- gements	Quebec abatement	Canada health transfer	Canada social transfer	Other major transfers <sup>(2)</sup>	Children's benefits	Total
Newfoundland and Labrador .....	769	1,014	538		454	171	31		2,977
	<i>716</i>	<i>1,034</i>	<i>2</i>		<i>430</i>	<i>167</i>	<i>31</i>		<i>2,380</i>
Prince Edward Island .....	189	252	330		119	49	15		954
	<i>177</i>	<i>252</i>	<i>334</i>		<i>111</i>	<i>47</i>	<i>15</i>		<i>936</i>
Nova Scotia .....	1,257	873	1,443		766	316	56		4,711
	<i>1,181</i>	<i>891</i>	<i>1,363</i>		<i>733</i>	<i>310</i>	<i>56</i>		<i>4,534</i>
New Brunswick .....	1,055	935	1,635		611	253	58		4,547
	<i>990</i>	<i>942</i>	<i>1,664</i>		<i>585</i>	<i>247</i>	<i>36</i>		<i>4,464</i>
Quebec .....	10,633	4,116	8,189	(3,929)	6,441	2,663	464		28,577
	<i>9,944</i>	<i>4,589</i>	<i>8,558</i>	<i>(3,751)</i>	<i>6,146</i>	<i>2,593</i>	<i>464</i>		<i>28,543</i>
Ontario .....	14,144	5,766	2,208		10,816	4,469	1,970		39,373
	<i>13,231</i>	<i>6,671</i>	<i>980</i>		<i>10,551</i>	<i>4,330</i>	<i>3,746</i>		<i>39,509</i>
Manitoba .....	1,363	517	1,944		1,009	417	66		5,316
	<i>1,293</i>	<i>566</i>	<i>2,004</i>		<i>958</i>	<i>404</i>	<i>66</i>		<i>5,291</i>
Saskatchewan .....	1,223	426	2		854	352	56		2,913
	<i>1,169</i>	<i>463</i>	<i>2</i>		<i>803</i>	<i>343</i>	<i>56</i>		<i>2,836</i>
Alberta .....	3,094	1,422	4		2,207	1,260	494		8,481
	<i>2,898</i>	<i>1,769</i>	<i>4</i>		<i>2,007</i>	<i>1,215</i>			<i>7,893</i>
British Columbia .....	5,202	2,157	3		3,810	1,526	511		13,209
	<i>4,843</i>	<i>2,557</i>	<i>3</i>		<i>3,633</i>	<i>1,487</i>	<i>1,020</i>		<i>13,543</i>
Total provinces .....	38,929	17,478	16,296	(3,929)	27,087	11,476	3,721		111,058
	<i>36,442</i>	<i>19,734</i>	<i>14,914</i>	<i>(3,751)</i>	<i>25,957</i>	<i>11,143</i>	<i>5,490</i>		<i>109,929</i>
Northwest Territories .....	22	36	996		31	15	15		1,115
	<i>21</i>	<i>38</i>	<i>920</i>		<i>21</i>	<i>14</i>	<i>15</i>		<i>1,029</i>
Nunavut .....	10	20	1,175		28	11	15		1,259
	<i>9</i>	<i>22</i>	<i>1,090</i>		<i>27</i>	<i>11</i>	<i>15</i>		<i>1,174</i>
Yukon Territory .....	24	33	705		28	12	15		817
	<i>22</i>	<i>33</i>	<i>653</i>		<i>26</i>	<i>11</i>			<i>745</i>
International .....	237	80							317
	<i>222</i>	<i>23</i>							<i>245</i>
Sub-total .....	39,222	17,647	19,172	(3,929)	27,174	11,514	3,766		114,566
	<i>36,716</i>	<i>19,850</i>	<i>17,577</i>	<i>(3,751)</i>	<i>26,031</i>	<i>11,179</i>	<i>5,520</i>		<i>113,122</i>
Accrual and other adjustments .....	(18)		16				(919)		(921)
	<i>(26)</i>						<i>(3,769)</i>		<i>(3,795)</i>
Sub-total .....	39,204	17,647	19,188	(3,929)	27,174	11,514	2,847		113,645
	<i>36,690</i>	<i>19,850</i>	<i>17,577</i>	<i>(3,751)</i>	<i>26,031</i>	<i>11,179</i>	<i>1,751</i>		<i>109,327</i>
Add: tax credits and repayments .....	(1,159)							12,726	11,567
	<i>(1,061)</i>							<i>12,656</i>	<i>11,595</i>
Total Expenses .....	38,045	17,647	19,188	(3,929)	27,174	11,514	2,847	12,726	125,212
	<i>35,629</i>	<i>19,850</i>	<i>17,577</i>	<i>(3,751)</i>	<i>26,031</i>	<i>11,179</i>	<i>1,751</i>	<i>12,656</i>	<i>120,922</i>

Amounts in roman type are 2011-2012 transfer payments.

Amounts in *italic* type are 2010-2011 transfer payments.

Certain comparative figures have been reclassified to conform to the current year's presentation.

(1) Includes the guaranteed income supplement and the spouse's allowance.

(2) Includes the contributions under the Gas Tax Fund of \$2,206 million as well as net payments to provinces for assistance with sales tax harmonization of \$1,560 million. It also includes a payable of \$2,200 million to Quebec and a recoverable of \$1,279 million from British Columbia accrued in 2011-2012 for sales tax harmonization.

## Public debt charges

Public debt charges include the interest on unmatured debt and on pensions, other future benefits and other liabilities, the amortization of premiums and discounts on unmatured debt, and the servicing costs and the costs of issuing new borrowings.

A comparative summary of public debt charges is presented in Table 3.8. The table also discloses the reconciling items between total public debt charges as reported in the ministerial section of the Department of Finance (Section 9) of Volume II and the total expenses of the public debt indicated in Table 3.6. The reconciling items include the expenses of the consolidated specified purpose accounts and accrual and other adjustments.

TABLE 3.8

PUBLIC DEBT CHARGES <sup>(1)</sup>

(in millions of dollars)

	2011-2012	2010-2011
Unmatured debt—		
Interest on:		
Marketable bonds .....	14,962	14,648
Retail debt .....	111	160
Bonds for Canada Pension Plan .....	1	12
	15,074	14,820
Amortization of discounts on Canada and Treasury Bills		
Treasury bills .....	1,745	1,307
Canada bills .....	2	5
	1,747	1,312
Amortization of premiums and discounts on all other debts		
Marketable bonds .....	1,156	1,148
Consumer price index adjustments on real return bonds .....	921	837
	2,077	1,985
Cross-currency swap revaluation .....	(553)	(473)
Servicing costs and costs of issuing new borrowings .....	21	17
Capital lease obligations .....	212	219
Total public debt charges related to unmatured debt .....	18,578	17,880
Pensions and other future benefits—		
Interest on:		
Public sector pensions—Superannuation accounts .....	9,224	9,901
Less: provision for pension adjustment .....	7	(190)
	9,231	9,711
Other employee and veteran future benefits—		
Health and dental care plans .....	888	898
Severance benefits .....	223	251
Worker's compensation .....	33	32
Veteran benefit plan .....	1,626	1,653
Royal Canadian Mounted Police benefit plan .....	163	154
	2,933	2,988
Total public debt charges related to pensions and other future benefits .....	12,164	12,699
Other liabilities—		
Canada Pension Plan .....	2	2
Government Annuities Account .....	14	16
Deposit and trust accounts .....	34	43
Other specified purpose accounts .....	202	200
Other liabilities .....	32	31
Total public debt charges related to other liabilities .....	284	292
Consolidated specified purpose accounts—		
Interest .....	7	9
Total public debt charges related to consolidated specified purpose accounts .....	7	9
Total public debt charges before consolidation adjustments .....	31,033	30,880
Less: consolidation adjustments .....	7	9
Total public debt charges <sup>(1) (2)</sup> .....	31,026	30,871
Comprised of:		
Total public debt charges under statutory authorities before accrual and other adjustments and consolidation adjustments .....	27,881	27,864
Accrual and other adjustments .....	3,152	3,016
Consolidation adjustments .....	(7)	(9)
Total public debt charges .....	31,026	30,871

<sup>(1)</sup> A summary is provided in Table 2a in Section 1 of Volume II of the *Public Accounts of Canada*.

<sup>(2)</sup> Additional details are provided in Section 7 of Volume III of the *Public Accounts of Canada*.



## Expenses by Object

Table 3.9 reconciles the total net expenditures by object initially recorded by departments under the partial accrual method of accounting to the total expenses which is based on the full accrual method of accounting. Reconciliation items represent the effect of consolidation and full accrual accounting.

**TABLE 3.9**

### TOTAL EXPENSES BY OBJECT <sup>(1)</sup>

(in millions of dollars)

	Total net expenditures	Reconciliation	Total expenses
Transfer payments .....	133,306	26,419	159,725
Other program expenses—			
Crown corporations <sup>(2)</sup> .....		7,739	7,739
Personnel .....	39,663	4,175	43,838
Transportation and communications .....	2,981	(185)	2,796
Information .....	267	(22)	245
Professional and special services .....	10,714	(2,716)	7,998
Rentals .....	2,812	(1,031)	1,781
Repair and maintenance .....	3,522	(471)	3,051
Utilities, materials and supplies .....	2,941	(89)	2,852
Acquisition of land, buildings and works .....	1,437	(1,437)	
Acquisition of machinery and equipment .....	4,063	(4,063)	
Other subsidies and expenses .....	9,033	(3,725)	5,308
Amortization of tangible capital assets .....		4,859	4,859
Net loss on disposal of assets .....		205	205
Total other program expenses .....	77,433	3,239	80,672
Public debt charges .....	27,881	3,145	31,026
Total gross expenses .....	238,620	32,803	271,423
Less: revenues netted against expenditures .....	10,387	(10,387)	
Total expenses .....	228,233	43,190	271,423

<sup>(1)</sup> Additional details are provided in Table 3a in Section I of Volume II of the *Public Accounts of Canada*.

<sup>(2)</sup> This amount differs from the expense shown on the Consolidated Statement of Operations and Accumulated Deficit due to the amortization of tangible capital assets and the net loss on disposal of assets of consolidated Crown corporations, which have been reclassified within their respective object of expense.

## Expenditures under Statutory Authorities

Spending authorities provided by statutory authorities are for specified purposes and for such amounts and such time as the acts prescribe. These spending authorities do not generally lapse at the end of the year in which they were granted. Expenditures under such authorities account for more than two-thirds of the total program expenses each year.

Table 3.10 presents a comparative summary of the ministerial statutory expenditures.

TABLE 3.10

## EXPENDITURES UNDER STATUTORY AUTHORITIES

(in millions of dollars)

	2011-2012	2010-2011
Public debt charges.....	27,881	27,864
Old age security payments ( <i>Old Age Security Act</i> ).....	28,869	27,213
Canada health transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i> ).....	27,192	25,871
Current or Previous Years' Budget Implementation Acts.....	(18)	160
	27,174	26,031
Fiscal equalization (Part I — <i>Federal-Provincial Fiscal Arrangements Act</i> ).....	14,659	14,882
Canada social transfer (Part V.1 — <i>Federal-Provincial Fiscal Arrangements Act</i> ).....	11,514	11,179
Guaranteed income supplement payments ( <i>Old Age Security Act</i> ).....	8,638	7,901
Territorial financing (Part I.1— <i>Federal-Provincial Fiscal Arrangements Act</i> ).....	2,876	2,664
Universal child care benefit ( <i>Universal Child Care Benefit Act</i> ).....	2,691	2,651
Payments to the Newfoundland Offshore Petroleum Resource Revenues Fund.....	1,060	1,228
Additional fiscal equalization payment—Total transfer protection (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i> ).....	952	
Canada Education Savings grant payments to Registered Education Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children.....	692	671
Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i> .....	649	621
Contribution payments for the AgriInsurance program.....	572	515
Allowance payments ( <i>Old Age Security Act</i> ).....	556	541
Transitional payment to Newfoundland and Labrador ( <i>Nova Scotia and Newfoundland and Labrador Additional Fiscal Equalization Offset Payments Act</i> ).....	536	
The provision of funds for enhanced Employment Insurance benefits in accordance with the <i>Budget Implementation Act (2009)</i> .....		2,900
Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i> .....	494	463
Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office.....	460	443
Losses on foreign exchange.....	41	408
Transitional assistance to provinces entering into the harmonized value-added tax framework (Part III.1— <i>Federal-Provincial Fiscal Arrangements Act</i> ).....	1,560	3,769
Newfoundland fiscal equalization offset payments.....		642
Infrastructure Stimulus Fund.....	92	1,462

TABLE 3.10

EXPENDITURES UNDER STATUTORY AUTHORITIES—*Concluded*

(in millions of dollars)

	2011-2012	2010-2011
Superannuation, supplementary retirement benefits, death benefits and other pensions— <sup>(1)</sup>		
Public Service—		
Government's contributions to the public service pension plan and the Retirement Compensation Arrangements Account . . . . .	2,665	2,655
Government's contribution as employer to the Employment Insurance Operating Account . . . . .	283	269
Government's contributions to the Canada and the Quebec Pension Plans . . . . .	654	629
Government's contributions to the Death Benefit Account . . . . .	13	12
	<u>3,615</u>	<u>3,565</u>
Less: recoveries from revolving funds . . . . .	128	128
	<u>3,487</u>	<u>3,437</u>
Canadian Forces—		
Government's contribution to the Canadian Forces pension plan and the Retirement Compensation Arrangements Account . . . . .	1,107	868
Statutory payments under the <i>Supplementary Retirement Benefits Act</i> . . . . .	4	4
Government's contribution as employer to the Employment Insurance Operating Account . . . . .	74	71
Government's contribution to the Canada and the Quebec Pension Plans . . . . .	177	176
Government's contribution to the Death Benefit Account . . . . .	3	2
	<u>1,365</u>	<u>1,121</u>
Royal Canadian Mounted Police—		
Government's contribution to the Royal Canadian Mounted Police pension plan and the Retirement Compensation Arrangements Account . . . . .	276	275
Statutory payments under the <i>Supplementary Retirement Benefits Act</i> . . . . .	11	12
Government's contribution as employer to the Employment Insurance Operating Account . . . . .	25	20
Government's contribution to the Canada and the Quebec Pension Plans . . . . .	52	51
	<u>364</u>	<u>358</u>
Shared Services Canada—		
Government's contribution to the Royal Canadian Mounted Police pension plan and the Retirement Compensation Arrangements Account . . . . .	1	
All other statutory expenditures . . . . .	<u>1,332</u>	<u>1,346</u>
<b>Total ministerial expenditures under statutory authorities</b> <sup>(2)</sup> . . . . .	<b>138,515</b>	<b>140,310</b>

Certain comparative figures have been reclassified to conform to the current year's presentation.

<sup>(1)</sup> Details related to other pension accounts, such as the Members of Parliament Retiring Allowances Account, are not included.<sup>(2)</sup> Additional information on the ministerial expenditures under statutory authorities are provided in Table 7 in Section I of Volume II of the *Public Accounts of Canada*.





# SECTION 4

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Consolidated Accounts

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## CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES

This section provides all related information on consolidated Crown corporations and other entities. Consolidated entities are those which rely on Government funding as their principal source of revenue and are controlled by the Government.

Consolidation involves the combination of the accounts of these corporations and other entities on a line-by-line and uniform basis of accounting and elimination of inter-organizational balances and transactions. Consequently, the corporations and other entities' accounts must be adjusted to the Government's basis of accounting. Most corporations and other entities follow either Canadian Public Sector Accounting Standards or International Financial Reporting Standards. The financial information reported by most of the consolidated Crown corporations and other entities in the following summary tables have been prepared and reported based upon Canadian Public Sector Accounting Standards.

### Summary Financial Statements of Consolidated Crown Corporations and Other Entities

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations and other entities.

For those corporations and other entities having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 4.1 and 4.2 summarize the financial transactions and results of operations as reported by the consolidated Crown corporations and other entities.

Financial assets include cash and cash equivalents, receivables, loans and investments. Financial assets are segregated between third parties and Government, Crown corporations and other entities. The financial assets reported under Government, Crown corporations and other entities represent receivables, loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government, Crown corporations and other entities. Borrowings from third parties represent long-term debts payable of the corporations and other entities. Other third party liabilities are amounts due for purchases, pensions and other employee future benefits, various accruals, capital leases and like items. The liabilities reported under Government, Crown corporations and other entities represent payables and borrowings between related parties.

Revenues are segregated between third parties and Government, Crown corporations and other entities. Government, Crown corporations and other entities' revenues are broken down further to identify revenues arising from normal operations and financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between third parties and Government, Crown corporations and other entities. Equity transactions other than current year's net income or loss are segregated between equity adjustments and other, remeasurement gains and losses and equity transactions with the Government. Equity adjustments and other include prior period adjustments and other miscellaneous items recorded by the corporations and other entities. Remeasurement gains and losses comprise certain unrealized gains and losses on financial instruments that are recognized in the Statement of Remeasurement Gains and Losses, but excluded from the annual surplus (deficit). Upon realization, these gains and losses are included in the annual surplus (deficit). Equity transactions with the Government include dividends declared or transfers of profits to the Government, as well as capital transactions with the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations and other entities' accounting policies in line with the Government's basis of accounting.

These tables present financial information on consolidated parent Crown corporations and other entities, as well as financial information on wholly-owned subsidiaries that are considered "deemed parent Crown corporations" and thus consolidated directly in the consolidated financial statements of the Government and excluded from the consolidated financial statements of their parent Crown corporations. The quarterly *Inventory of Government of Canada Organizations* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Table 4.3 summarizes such borrowings for the consolidated corporations and the changes for the year ended March 31, 2012. Contingent liabilities of consolidated corporations and other entities are presented in Table 4.4.

A summary of financial assistance under budgetary appropriations to consolidated Crown corporations for the year ended March 31, 2012 is provided in Table 4.5. Differences in figures reported in Table 4.2 and those reported in Table 4.5 result from the use of different accounting policies and from items in transit.

TABLE 4.1

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES—  
ASSETS, LIABILITIES AND EQUITY AS AT MARCH 31, 2012

(in thousands of dollars)

Consolidated Crown corporations and other entities	Assets			
	Financial			Total assets
	Third parties	Government, Crown corporations and other entities	Non-financial	
<b>Crown corporations<sup>(1)(2)</sup></b>				
Atomic Energy of Canada Limited .....	515,916	34,652	596,328	1,146,896
Canada Council for the Arts .....	270,954	320	2,430	273,704
Canada Development Investment Corporation— PPP Canada Inc .....	528,571	143,483	1,180	673,234
Canada Employment Insurance Financing Board .....	685		68	753
Canada Lands Company Limited— Old Port of Montreal Corporation Inc. ....	11,793		401,784	413,577
Canadian Air Transport Security Authority .....	7,095	76,301	343,080	426,476
Canadian Broadcasting Corporation .....	356,198	388	1,253,391	1,609,977
Canadian Commercial Corporation .....	1,031,095	10,942	1,794	1,043,831
Canadian Dairy Commission <sup>(3)</sup> .....	18,935		102,657	121,592
Canadian Museum for Human Rights .....	42,392	5,301	235,650	283,343
Canadian Museum of Civilization .....	39,987	19,860	271,506	331,353
Canadian Museum of Immigration at Pier 21 .....	14,536	748	8,459	23,743
Canadian Museum of Nature .....	14,566	356	207,283	222,205
Canadian Race Relations Foundation .....	24,096	549	58	24,703
Canadian Tourism Commission .....	17,425	439	8,096	25,960
Defence Construction (1951) Limited .....	30,745	22,811	3,854	57,410
Enterprise Cape Breton Corporation .....	43,231	5,878	4,880	53,989
Federal Bridge Corporation Limited, The <sup>(4)</sup> .....	44,574	13,612	301,465	359,651
First Nations Statistical Institute .....	766		529	1,295
International Development Research Centre .....	115,025	27,980	13,101	156,106
Marine Atlantic Inc. ....	21,471	1,222	293,799	316,492
National Arts Centre Corporation .....	30,049	16	53,824	83,889
National Capital Commission .....	128,645	4,065	588,786	721,496
National Gallery of Canada .....	23,080	1,257	90,819	115,156
National Museum of Science and Technology .....	10,673	1,638	64,985	77,296
Standards Council of Canada .....	7,528	343	1,682	9,553
Telefilm Canada .....	6,646	41,088	4,139	51,873
VIA Rail Canada Inc. ....	58,170	9,514	1,047,841	1,115,525
Total—Crown corporations .....	3,414,847	422,763	5,903,468	9,741,078
Conversion to the Government accounting basis for consolidation purposes .....	(4,192)	15	(574,989)	(579,166)
Net Crown corporations on the Government accounting basis .....	3,410,655	422,778	5,328,479	9,161,912
<b>Other entities</b>				
Aboriginal Healing Foundation .....	247	24,269	243	24,759
Canada Foundation for Innovation .....	798,446	719,343	3,921	1,521,710
Canada Foundation for Sustainable Development Technology .....	287,556	59,241	830	347,627
First Nations Market Housing Fund .....	306,121	22,603	171	328,895
St. Lawrence Seaway Management Corporation <sup>(5)(6)</sup> .....	16,085	36,901	56,165	109,151
Capital Fund Trust .....	12,215	13,947		26,162
Employee Termination Benefits Trust Fund .....	51	8,460		8,511
Total—Other entities .....	1,420,721	884,764	61,330	2,366,815
Conversion to the Government accounting basis for consolidation purposes .....	(12,955)	(9,165)	(41,449)	(63,569)
Net other entities on the Government accounting basis .....	1,407,766	875,599	19,881	2,303,246
<b>Total</b> .....	<b>4,818,421</b>	<b>1,298,377</b>	<b>5,348,360</b>	<b>11,465,158</b>

<sup>(1)</sup> All Crown corporations listed at the margin in this table are parent Crown corporations.<sup>(2)</sup> During the year, Canada Mortgage and Housing Corporation – Minister's Account was reclassified as an enterprise Crown corporation and is now presented in Section 9 of this volume.<sup>(3)</sup> During the year, Canadian Dairy Commission – Marketing operations was reclassified from an enterprise Crown corporation presented in Section 9 of this volume to a consolidated Crown corporation. Canadian Dairy Commission (Dairy support operations financed by the Government of Canada and Marketing operations) is now presented as one consolidated entity.

Liabilities								
Third parties		Government, Crown corporations and other entities	Total liabilities	Accumulated profits (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
	6,330,066	350,858	6,680,924	(5,840,895)	291,867	15,000	(5,534,028)	1,146,896
	97,792	967	98,759	174,945			174,945	273,704
	3,086	667,620	670,706	2,528			2,528	673,234
	76	615	691	62			62	753
	16,637		16,637	396,940			396,940	413,577
	96,428	333,660	430,088	(3,612)			(3,612)	426,476
435,305	388,586	581,619	1,405,510	204,467			204,467	1,609,977
3,945	989,969	472	994,386	39,445	10,000		49,445	1,043,831
1,794	80,250	39,548	121,592					121,592
	169,196	106,208	275,404	7,939			7,939	283,343
	21,747	244,738	266,485	64,868			64,868	331,353
	12,173	9,432	21,605	2,138			2,138	23,743
	40,391	192,469	232,860	(10,655)			(10,655)	222,205
	295		295	24,408			24,408	24,703
	12,685	6	12,691	13,269			13,269	25,960
	28,194	829	29,023	28,387			28,387	57,410
	449,371	4,781	454,152	(400,163)			(400,163)	53,989
	78,004	254,472	332,476	27,175			27,175	359,651
	433	529	962	333			333	1,295
	41,010	11,262	52,272	103,834			103,834	156,106
	89,087		89,087	227,405			227,405	316,492
	32,673	51,038	83,711	178			178	83,889
	72,864	4,211	77,075	644,421			644,421	721,496
	9,877	99,767	109,644	5,512			5,512	115,156
	12,199	55,744	67,943	9,353			9,353	77,296
	3,569	756	4,325	5,228			5,228	9,553
	37,499	153	37,652	14,221			14,221	51,873
	193,693	844,751	1,038,444	67,781		9,300	77,081	1,115,525
441,044	9,307,850	3,856,505	13,605,399	(4,190,488)	301,867	24,300	(3,864,321)	9,741,078
	(2,399,215)	(3,587,109)	(5,986,324)	5,733,325	(301,867)	(24,300)	5,407,158	(579,166)
441,044	6,908,635	269,396	7,619,075	1,542,837			1,542,837	9,161,912
	465	24,294	24,759					24,759
	1,618	1,520,092	1,521,710					1,521,710
	649	346,978	347,627					347,627
	26,161	302,734	328,895					328,895
	71,476	8,672	80,148	29,003			29,003	109,151
	1	26,161	26,162					26,162
	2	8,509	8,511					8,511
	100,372	2,237,440	2,337,812	29,003			29,003	2,366,815
	(41,449)	(2,204,299)	(2,245,748)	2,182,179			2,182,179	(63,569)
	58,923	33,141	92,064	2,211,182			2,211,182	2,303,246
441,044	6,967,558	302,537	7,711,139	3,754,019			3,754,019	11,465,158

(4) The financial information of the Federal Bridge Corporation Limited is consolidated to include the figures of its subsidiaries, The Jacques Cartier and Champlain Bridges Incorporated, the Seaway International Bridge Corporation, Limited and the St. Mary's River Bridge Company.

(5) These entities, which are not Crown corporations or agents of the Crown, are considered other consolidated entities.

(6) During the year, St. Lawrence Seaway Management Corporation, Capital Fund Trust and Employee Termination Benefits Trust Fund were reclassified from enterprise Crown corporations presented in Section 9 of this volume to other consolidated entities.



TABLE 4.2

## REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES FOR THE YEAR ENDED MARCH 31, 2012

(in thousands of dollars)

Consolidated Crown corporations and other entities	Third parties	Revenues		
		Government, Crown corporations and other entities		Total
		Financial assistance	Other	
<b>Crown corporations</b>				
Atomic Energy of Canada Limited <sup>(1)</sup> .....	85,164	673,603	165,724	924,491
Canada Council for the Arts. ....	7,863	180,958	1,389	190,210
Canada Development Investment Corporation—				
PPP Canada Inc. ....	37	12,700	22,728	35,465
Canada Employment Insurance Financing Board .....		1,487	8	1,495
Canada Lands Company Limited—				
Old Port of Montreal Corporation Inc. ....	19,462	30,372		49,834
Canadian Air Transport Security Authority .....	646	488,471	95,929	585,046
Canadian Broadcasting Corporation .....	719,142	1,032,047	131,076	1,882,265
Canadian Commercial Corporation .....	2,418,919	15,482	19,994	2,454,395
Canadian Dairy Commission .....	275,956	4,480		280,436
Canadian Museum for Human Rights .....	61	11,799	(1,005)	10,855
Canadian Museum of Civilization .....	13,884	56,571	15,884	86,339
Canadian Museum of Immigration at Pier 21 .....	1,419	6,300	172	7,891
Canadian Museum of Nature .....	4,668	26,937	6,312	37,917
Canadian Race Relations Foundation .....	660		214	874
Canadian Tourism Commission .....	7,518	82,610	1,917	92,045
Defence Construction (1951) Limited .....	495		111,805	112,300
Enterprise Cape Breton Corporation .....	2,289	77,191		79,480
Federal Bridge Corporation Limited, The .....	14,188	64,076	7,598	85,862
First Nations Statistical Institute .....		3,712	183	3,895
International Development Research Centre .....	27,599	237,908	22,294	287,801
Marine Atlantic Inc. ....	100,440	171,758	2,371	274,569
National Arts Centre Corporation .....	28,685	35,781	6,061	70,527
National Capital Commission .....	28,324	107,486	7,880	143,690
National Gallery of Canada .....	9,621	49,485		59,106
National Museum of Science and Technology .....	6,163	31,346	598	38,107
Standards Council of Canada .....	7,447	7,636	1,388	16,471
Telefilm Canada .....	21,705	105,667		127,372
VIA Rail Canada Inc. ....	281,927	372,439	43,938	698,304
<b>Total—Crown corporations</b> .....	<b>4,084,282</b>	<b>3,888,302</b>	<b>664,458</b>	<b>8,637,042</b>
Conversion to the Government accounting basis for consolidation purposes .....	(44,075)	641,388	(334,847)	262,466
<b>Total on the Government accounting basis</b> .....	<b>4,040,207</b>	<b>4,529,690</b>	<b>329,611</b>	<b>8,899,508</b>
Consolidation adjustments .....	600	(4,529,690)	(329,611)	(4,858,701)
<b>Net amount—Crown corporations</b> .....	<b>4,040,807</b>			<b>4,040,807</b>
<b>Other entities</b>				
Aboriginal Healing Foundation .....	1		13,079	13,080
Canada Foundation for Innovation .....	34,231		407,101	441,332
Canada Foundation for Sustainable Development Technology .....	6,155		88,881	95,036
First Nations Market Housing Fund .....	11,109		281	11,390
St. Lawrence Seaway Management Corporation .....	66,403		68,340	134,743
Capital Fund Trust .....	27	81,000		81,027
Employee Termination Benefits Trust Fund .....	106		1,157	1,263
<b>Total—Other entities</b> .....	<b>118,032</b>	<b>81,000</b>	<b>578,839</b>	<b>777,871</b>
Conversion to the Government accounting basis for consolidation purposes .....	(9,729)	179,950	(481,004)	(310,783)
<b>Total on the Government accounting basis</b> .....	<b>108,303</b>	<b>260,950</b>	<b>97,835</b>	<b>467,088</b>
Consolidation adjustments .....	16,564	(260,950)	(97,835)	(342,221)
<b>Net amount—Other entities</b> .....	<b>124,867</b>			<b>124,867</b>
<b>Total</b> .....	<b>4,165,674</b>			<b>4,165,674</b>

The accompanying notes to Table 4.1 are an integral part of this table.

(1) During the year, Atomic Energy of Canada Limited sold its commercial operations to Candu Energy Inc., an SNC-Lavalin subsidiary. Included in Expenses with Third parties is a loss from discontinued operations of \$96 million. This amount is comprised of revenues of \$278 million and expenses of \$374 million.



Third parties	Expenses		Net income (loss)	Equity beginning of year	Equity adjustments and other	Remeasurement gains (losses)	Equity transactions with the Government		Equity end of year
	Government, Crown corporations and other entities	Total					Dividends	Capital	
2,001,915	75,172	2,077,087	(1,152,596)	(3,444,266)	(903,500)			(33,666)	(5,534,028)
196,480	190	196,670	(6,460)	203,597	(21,514)	(678)			174,945
33,545	1,044	34,589	876	736	916				2,528
1,398	35	1,433	62						62
58,692		58,692	(8,858)	1,660	404,138				396,940
577,252	11,919	589,171	(4,125)	36,442	(35,929)				(3,612)
1,843,929	1,525	1,845,454	36,811	(162,638)	330,294				204,467
2,449,809	4,350	2,454,159	236	50,107	(898)				49,445
282,835	358	283,193	(2,757)		2,757				
9,724	1,197	10,921	(66)	3,482	4,826	(303)			7,939
75,256	13,140	88,396	(2,057)	69,318	(3,968)	1,575			64,868
6,223	1,247	7,470	421	6,167	(4,518)	68			2,138
37,489	3,178	40,667	(2,750)	(4,771)	(3,134)				(10,655)
982	195	1,177	(303)	24,749	(38)				24,408
99,101	1,358	100,459	(8,414)	1,657	20,026				13,269
103,135	178	103,313	8,987	18,217	1,183				28,387
80,988	33,372	114,360	(34,880)	(337,295)	(27,988)				(400,163)
118,882		118,882	(33,020)	57,863	2,332				27,175
3,607		3,607	288	110	(65)				333
241,994		241,994	45,807	46,604	11,423				103,834
253,464		253,464	21,105	60,547	145,753				227,405
65,792	4,385	70,177	350	(36)		(136)			178
133,724	9,207	142,931	759	370,880	272,782				644,421
48,486	8,982	57,468	1,638	6,372	(2,498)				5,512
33,980	4,666	38,646	(539)	10,306	(414)				9,353
14,853	57	14,910	1,561	3,358	309				5,228
123,451	825	124,276	3,096	41,929	(30,804)				14,221
653,022	7,297	660,319	37,985	242,731	(203,635)				77,081
9,550,008	183,877	9,733,885	(1,096,843)	(2,692,174)	(42,164)	526		(33,666)	(3,864,321)
(1,281,916)	75,240	(1,206,676)	1,469,142	3,862,712	42,164	(526)		33,666	5,407,158
8,268,092	259,117	8,527,209	372,299	1,170,538					1,542,837
(69,894)	(259,117)	(329,011)	(4,529,690)		4,529,690				
8,198,198		8,198,198	(4,157,391)	1,170,538	4,529,690				1,542,837
13,080		13,080							
441,122	210	441,332							
95,036		95,036							
11,109	281	11,390							
129,159	208	129,367	5,376		23,627				29,003
1	81,026	81,027							
1,263		1,263							
690,770	81,725	772,495	5,376		23,627				29,003
(21,959)	(1,542)	(23,501)	(287,282)	2,493,088	(23,627)				2,182,179
668,811	80,183	748,994	(281,906)	2,493,088					2,211,182
(1,088)	(80,183)	(81,271)	(260,950)		260,950				
667,723		667,723	(542,856)	2,493,088	260,950				2,211,182
8,865,921		8,865,921	(4,700,247)	3,663,626	4,790,640				3,754,019

## Borrowings by Consolidated Agent Crown Corporations

Table 4.3 summarizes the borrowing transactions by consolidated agent Crown corporations made on behalf of Her Majesty. This information is published to satisfy section 49 of the *Financial Administration Act* (FAA) which requires that an annual statement be included in the *Public Accounts of Canada*. The borrowings are from lenders other than the Government.

In accordance with section 54 of the FAA, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings are consolidated in the summary consolidated financial statements of Canada.

TABLE 4.3

### BORROWINGS BY CONSOLIDATED AGENT CROWN CORPORATIONS

(in thousands of dollars)

	Balance April 1/2011	Borrowings and other credits	Repayments and other charges	Balance March 31/2012
Canadian Broadcasting Corporation .....	318,879	132,078	15,652	435,305
Canadian Commercial Corporation .....	6,524	13,543	16,122	3,945
Canadian Dairy Commission .....		12,330	10,536	1,794
Total .....	325,403	157,951	42,310	441,044

## Contingent Liabilities of Consolidated Crown Corporations and Other Entities

Table 4.4 summarizes the contingent liabilities of the consolidated Crown corporations and other entities. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 4.4

### CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES

(in thousands of dollars)

	March 31/2012
<b>Agent Crown corporations</b>	
Atomic Energy of Canada Limited—Performance guarantees and liquidated damages .....	210,000
National Capital Commission —Remediation of contaminated sites .....	465,031
<b>Non-agent Crown corporations</b>	
Marine Atlantic Inc.—Claims and pending and threatened litigation .....	1,465
St. Lawrence Seaway Management Corporation—Letters of credit .....	806
VIA Rail Canada Inc.—Letters of credit .....	29,300
<b>Other entities</b>	
First Nation Market Housing Fund—Loan guarantees .....	13
Total .....	706,615

## Financial Assistance under Budgetary Appropriations to Consolidated Crown Corporations

Table 4.5 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 4.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts approved through a program expenditures vote; (b) amounts approved through an operating expenditures vote and (c) amounts approved through a capital expenditures vote.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 4.2 and those reported in Table 4.5 result from the use of different accounting policies and from items in transit.

**TABLE 4.5**

### FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2012

(in thousands of dollars)

	Program expenditures vote	Operating expenditures vote	Capital expenditures vote	Financial assistance under budgetary appropriations <sup>(1)</sup>
<b>Agent Crown corporations</b>				
Atomic Energy of Canada Limited <sup>(2)</sup> .....	719,031			719,031
Canadian Air Transport Security Authority .....	509,043			509,043
Canadian Broadcasting Corporation .....		1,028,047	106,272	1,134,319
Canadian Commercial Corporation .....	15,482			15,482
Canadian Dairy Commission .....	4,480			4,480
Canadian Museum for Human Rights .....	21,799			21,799
Canadian Museum of Civilization .....	65,198			65,198
Canadian Museum of Immigration at Pier 21 .....	13,824			13,824
Canadian Museum of Nature .....	28,592			28,592
Canadian Tourism Commission .....	82,034			82,034
Enterprise Cape Breton Corporation .....	77,191			77,191
Federal Bridge Corporation Limited, The .....	103,471			103,471
National Capital Commission .....		84,290	23,196	107,486
National Gallery of Canada .....		41,586	8,000	49,586
National Museum of Science and Technology .....	30,304			30,304
Old Port of Montreal Corporation Inc. ....	30,373			30,373
Telefilm Canada .....	105,667			105,667
Total—Agent Crown corporations .....	1,806,489	1,153,923	137,468	3,097,880
<b>Non-agent Crown corporations</b>				
Canada Council for the Arts .....	181,418			181,418
First Nations Statistical Institute .....	3,957			3,957
International Development Research Centre .....	237,908			237,908
Marine Atlantic Inc. ....	183,291			183,291
National Arts Centre Corporation .....	35,781			35,781
PPP Canada Inc. ....	287,700			287,700
Standards Council of Canada .....	8,059			8,059
VIA Rail Canada Inc. ....	493,696			493,696
Total—Non-agent Crown corporations .....	1,431,810			1,431,810
Total .....	3,238,299	1,153,923	137,468	4,529,690

<sup>(1)</sup> Excludes grants and contributions paid to agent and non-agent consolidated Crown corporations where they qualify as members of a general class of recipients.

<sup>(2)</sup> The financial assistance under budgetary appropriations does not include an amount of \$136,693,000 received by Atomic Energy of Canada Limited for Decommissioning Funding. This amount has been presented as Other Revenues from Government, Crown corporations and other entities in Table 4.2.

## CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are particular categories of revenues and expenses whereby legislation requires that revenues received for purposes specified in the legislation be credited to these accounts and that related payments be charged to the accounts. They are principally used where the activities are similar in nature to departmental activities and the transactions do not represent future liabilities to third parties but in essence constitute Government revenues and expenses.

The transactions of these accounts are reported with revenues and expenses, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 4.6 presents a summary of the balances and transactions of these accounts, in the manner required by legislation. A narrative description is provided for accounts reported in Table 4.6. Such description follows the same presentation order as the respective table.

The financial statements of the Employment Insurance Operating Account, together with the Independent Auditor's Report thereon, are presented at the end of this section.

TABLE 4.6

### CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

	April 1/2011	Revenues and other credits		Expenses and other debits		March 31/2012
		External transactions	Internal transactions	External transactions	Internal transactions	
	\$	\$	\$	\$	\$	\$
Insurance accounts—						
Agriculture and Agri-Food—						
Crop Reinsurance Fund.....	449,245,942	34,557,565		377,363	27,620,000	455,806,144
Less: interest-bearing loans.....	359,994,751				27,620,000	332,374,751
	89,251,191	34,557,565		377,363		123,431,393
Agricultural Commodities Stabilization						
Accounts.....	646,510					646,510
	89,897,701	34,557,565		377,363		124,077,903
Finance—						
Investors' Indemnity						
Account.....	45,303					45,303
Health—						
Health Insurance Supplementary Account..	28,386					28,386
Human Resources and Skills						
Development—						
Employment Insurance Operating Account,						
Table 4.7.....	(7,397,394,521)	18,628,329,178	499,926,257	17,971,871,079	1,707,140,671	(7,948,150,836)
Natural Resources—						
Canadian Nuclear Safety Commission—						
Nuclear Liability Reinsurance						
Account.....	2,521,926	287,328				2,809,254
Transport—						
Ship-Source						
Oil Pollution						
Fund.....	392,525,017	35,065	6,671,042	2,411,550	1,025,883	395,793,691
Total insurance accounts.....	(6,912,376,188)	18,663,209,136	506,597,299	17,974,659,992	1,708,166,554	(7,425,396,299)



TABLE 4.6

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2011	Revenues and other credits		Expenses and other debits		March 31/2012
		External transactions	Internal transactions	External transactions	Internal transactions	
	\$	\$	\$	\$	\$	\$
Other consolidated specified purpose accounts—						
Canadian Heritage—						
National Battlefields Commission—						
Trust Fund . . . . .	732,918	3,000	5,277	1,144	88,554	651,497
Environment—						
Environmental Damages Fund . . . . .	2,364,358	702,235	54,403	441,687		2,679,309
Court Award Deposits—						
Other than Environmental Damages Fund . . . . .		368,036				368,036
Parks Canada Agency—						
New Parks and Historic Sites Account . . . . .	18,680,307	908,662		710,864	7,517,981	11,360,124
	21,044,665	1,978,933	54,403	1,152,551	7,517,981	14,407,469
Finance—						
Canadian Commercial Bank and Northland Bank Holdback Account . . . .	246,223,464					246,223,464
Fisheries and Oceans—						
Supplementary Fish Fines Account . . . . .	1,092,344	586,284		125,405		1,553,223
Indian Affairs and Northern Development—						
Environmental Studies Research Fund . . . .	2,172,368		2,026,142		2,172,368	2,026,142
Cleanup costs for environmental damage caused by Bowater . . . . .		2,597,250				2,597,250
	2,172,368	2,597,250	2,026,142		2,172,368	4,623,392
Natural Resources—						
Environmental Studies Research Fund . . . .	3,381,299	92,262		441,298	228,062	2,804,201
Public Works and Government Services—						
Seized Property Proceeds Account . . . . .	35,003,760	28,685,431		30,919,172		32,770,019
Transport—						
Fines for the Transportation of Dangerous Goods . . . . .	658,856				32,800	626,056
Total other consolidated specified purpose accounts . . . . .	310,309,674	33,943,160	2,085,822	32,639,570	10,039,765	303,659,321
Endowment principal—						
Environment—						
Parks Canada Agency—						
Mackenzie King trust account . . . . .	225,000					225,000
Health—						
Canadian Institutes of Health Research—						
Endowments for Health Research . . . . .	140,267					140,267
Industry—						
National Research Council of Canada—						
H.L. Holmes Fund . . . . .	4,630,633	93,159				4,723,792
Social Sciences and Humanities Research Council—						
Queen's Fellowship Fund . . . . .	250,000					250,000
	4,880,633	93,159				4,973,792
Total endowment principal . . . . .	5,245,900	93,159				5,339,059
Total . . . . .	(6,596,820,614)	18,697,245,455	508,683,121	18,007,299,562	1,718,206,319	(7,116,397,919)

## Insurance Accounts

For the following Insurance Accounts, revenues and other credits from outside parties totalled \$18,663 million (\$17,596 million in 2011) while expenses and other debits to outside parties totalled \$17,975 million (\$20,095 million in 2011) and are reported as expenses in the Statement of Operations.

Revenues and other credits of \$507 million (\$1,798 million in 2011) and expenses and other debits of \$1,708 million (\$1,720 million in 2011) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

### Crop Reinsurance Fund

This Fund, continued in the accounts of Canada pursuant to subsection 13(1) of the *Farm Income Protection Act*, provides insurance to participating provinces for deficits they might incur in their agriculture insurance funds. The Crop Reinsurance Fund currently operates under the authority of the *Farm Income Protection Act*.

The revenues of the Fund come from a percentage of total premiums collected by provinces for the purpose of insurance of agricultural production. Both the amount of revenue collected and expenditures from the Crop Reinsurance Fund paid to provinces are subject to the terms of reinsurance agreements. When there are insufficient revenues in the Crop Reinsurance Fund to make payments, the Minister of Finance may authorize an advance of additional funds to cover these obligations. These advances are recovered from future revenues. Currently, the interest rate earned on surpluses in the Crop Reinsurance Fund and the interest rate charged to advances to the Fund have been set by the Department of Finance at zero percent.

### Agricultural Commodities Stabilization Accounts

The purpose of these accounts was to reduce income loss to producers from market risks through stabilizing prices. Premiums were shared equally by the Government of Canada, the governments of participating provinces and participating producers.

These accounts are continued in the accounts of Canada pursuant to subsection 16(2) of the *Farm Income Protection Act*. Current activities are limited to collection of accounts receivable. The *Agricultural Stabilization Act*, under which the commodity accounts formerly operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

### Investors' Indemnity Account

Section 57 of the *Financial Administration Act* provides for this account, and for the crediting thereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purpose of this section, and any recovery of losses referred to in section 58 of the Act. This sum was increased to \$50,000 by Treasury Board Submission No. 817667 dated December 12, 1991.

Section 58 of the Act states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

### Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, *Appropriation Act No. 2, 1973*, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the *Canada Health Act*, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

### Employment Insurance Operating Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees and employers, with few exceptions.

The Act authorizes that an account be established in the accounts of Canada to be known as the "Employment Insurance Operating Account".

The Act provides that the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and support measures under Part II of the Act; (c) repayments of overpayments made by the Commission under the Labour Market Development Agreements; (d) amounts for services rendered to other Government departments or agencies, or to the public; and, (e) amounts provided for any purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission.

The Act also provides that the following be charged to the Account: (a) benefits, support measures and financial assistance provided under Part II of the Act; (b) contributions to provinces under the Labour Market Development Agreements; and, (c) costs of administering the Act including administration costs transferred to provinces and costs to the Canada Employment Insurance Financing Board.

Employee premium rate for each \$100 of insurable earnings was \$1.78 from January 1, 2011 to December 31, 2011 for employees without a Provincial Parental Insurance Plan and \$1.41 for the others. From January 1, 2012 to March 31, 2012, the rate was \$1.83 for employees without a Provincial Parental Insurance Plan and \$1.47 for the others.

Table 4.7 presents a statement of the transactions in the Employment Insurance Operating Account.

TABLE 4.7

## TRANSACTIONS IN THE EMPLOYMENT INSURANCE OPERATING ACCOUNT

(in millions of dollars)

	2011-2012	2010-2011
<b>REVENUE</b>		
Premiums—		
Employers and employees <sup>(1)</sup> .....	18,938	17,862
Penalties and interest revenue .....	72	58
	19,010	17,920
<b>EXPENSES</b>		
Benefits .....	15,720	17,401
Transfers to the provinces—		
Part II .....	1,928	2,449
Administration costs .....	1,702	1,715
Administration cost		
transferred to provinces .....	206	202
Interest reversed .....		
Bad debts .....	123	42
	19,679	21,809
Net change before funding		
from the Government of Canada .....	(669)	(3,889)
<b>FUNDING FROM THE GOVERNMENT OF CANADA</b>		
Benefit enhancement measures—		
Budget 2009 .....	118	1,428
Net change .....	(551)	(2,461)
Balance at beginning of year .....	(7,397)	(4,936)
Balance at end of year .....	(7,948)	(7,397)

<sup>(1)</sup> The difference between premium revenue presented here and the amount presented in the Government of Canada consolidated financial statements is due to the elimination on consolidation of premiums incurred by the Government of Canada, for an amount of \$382 million (\$361 million in 2011).

**Nuclear Liability Reinsurance Account**

This account was established pursuant to sections 16 and 17 of the *Nuclear Liability Act*, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

**Ship-Source Oil Pollution Fund**

This account was established pursuant to subsection 2001, c.6 of the *Marine Liability Act* (previously the *Canada Shipping Act*), to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the Fund.

**Other Consolidated Specified Purpose Accounts**

For the following Other Specified Purpose Accounts, revenues and other credits from outside parties of \$34 million (\$31 million in 2011) are reported while expenses and other debits to outside parties of \$33 million (\$56 million in 2011) are reported in the Statement of Operations.

Revenues and other credits of \$2 million (\$2 million in 2011), and expenses and other debits of \$10 million (\$6 million in 2011) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

**Trust Fund**

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The funds are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its incorporation Act. Following the land acquisitions of the Commission, funds remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the *Financial Administration Act*, prior to September 1, 1984.

**Environmental Damages Fund**

This account was established for the management of court orders/awards or other financial compensation to Environment Canada for damages to the environment.

**Court Award Deposits—Other than Environmental Damages Fund**

This account was established for the management of court orders/awards or other financial compensation to Environment Canada that are not under the legal authority of the Environmental Damages Fund.

**New Parks and Historic Sites Account**

This account was established pursuant to the *Parks Canada Agency Act* to record payments to be used to acquire lands or property required to establish any national park, national historic site or other protected heritage area that has not yet attained full operation status, and to make any related contributions.

**Canadian Commercial Bank and Northland Bank Holdback Account**

This account was established to record the amount held from the recovery of monies received from the winding up of Canadian Commercial Bank and Northland Bank.

During the fiscal year, no claims have been received for potential payments from the holdback.



### **Supplementary Fish Fines Account**

The account was established to record the deposit of funds received from persons declared guilty of offences under the *Fisheries Act*, and fined by courts under paragraph 79(2) (f) of the Act.

### **Environmental Studies Research Fund—Indian Affairs and Northern Development**

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

### **Cleanup costs for environmental damage caused by Bowater**

This account was established pursuant to a decision of the Commercial Division of the Superior Court in the Province of Quebec. The balance in the account is to be used to finance the remediation of environmental damage caused by Bowater Canadian Forest Products Inc. relative to a land lease issued by the Department of Indian Affairs and Northern Development.

### **Environmental Studies Research Fund—Natural Resources**

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

### **Seized Property Proceeds Account**

This account was established, pursuant to section 13 of the *Seized Property Management Act*, to record the net proceeds received from the disposition of seized and forfeited properties to Her Majesty or fines imposed and also funds received from the government of foreign states pursuant to agreements for the purpose of the Act. The Act also provides that the following be charged to the Account: operating expenses incurred in carrying out the purpose of the Act, amounts paid as a result of claims and repayments of advances from the Minister of Finance, interest on drawdown from Seized Property Working Capital Account and distribution of the proceeds to the relevant jurisdictions and the Consolidated Revenue Fund.

### **Fines for the Transportation of Dangerous Goods**

This account was established, pursuant to the *Transportation of Dangerous Goods Act 1992* and related regulations, to record fines levied by courts.

### **Endowment Principal**

For the following Endowment Principal Accounts, revenues and other credits from outside parties of \$93,000 (\$116,000 in 2011) are reported in the Statement of Operations and Accumulated Deficit.

#### **Mackenzie King trust account**

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

#### **Endowments for Health Research**

This account was established by section 29 of the *Canadian Institutes of Health Research Act* to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

#### **H.L. Holmes Fund**

This account was established, pursuant to paragraph 5(1)(f) of the *National Research Council Act*, to record the residue of the estate of H.L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H.L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

#### **Queen's Fellowship Fund**

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.



## SUPPLEMENTARY STATEMENT

### Employment Insurance Operating Account

#### MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Employment Insurance Operating Account have been prepared in accordance with Canadian public sector accounting standards, by the management of the Canada Employment Insurance Commission.

Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement. The significant accounting policies are identified in Note 2 to the financial statements.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Employment Insurance Act* and regulations, as well as the *Financial Administration Act* and regulations.

The Employment Insurance Operating Account's external auditor, the Auditor General of Canada, conducts an independent audit of the financial statements in accordance with Canadian generally accepted auditing standards and provides a report to the Minister of Human Resources and Skills Development.

The financial statements of the Employment Insurance Operating Account are an integral part of the *Public Accounts of Canada*, which are tabled in Parliament and referred to the Standing Committee on Public Accounts for examination purposes.

IAN SHUGART  
*Chairperson of the Canada  
Employment Insurance Commission*

ALAIN P. SÉGUIN, MBA, CPA, CGA  
*Chief Financial Officer  
Human Resources and Skills  
Development Canada*

Gatineau, Canada  
August 29, 2012

## Employment Insurance Operating Account —Continued

### INDEPENDENT AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND  
SKILLS DEVELOPMENT

I have audited the accompanying financial statements of the Employment Insurance Operating Account, which comprise the statement of financial position as at 31 March 2012, and the statement of operations and accumulated deficit, statement of change in net debt and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### *Opinion*

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Employment Insurance Operating Account as at 31 March 2012, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Michael Ferguson, FCA  
Auditor General of Canada

29 August 2012  
Ottawa, Canada

# **Employment Insurance Operating Account** *—Continued*

## **STATEMENT OF FINANCIAL POSITION**

**AS AT MARCH 31**

(in thousands of dollars)

	2012	2011
<b>Financial assets</b>		
Premiums receivable .....	1,345,019	1,241,951
Due from claimants (Note 3) .....	555,005	600,641
Amounts receivable from Canada—Benefit enhancement measures—Budget 2009 (Note 9) .....	291,648	173,929
	<u>2,191,672</u>	<u>2,016,521</u>
<b>Liabilities</b>		
Balance with Receiver General for Canada .....	9,401,021	8,711,867
Unredeemed warrants (Note 4) .....	53,799	100,515
Benefits payable .....	596,566	561,355
Amounts payable (Note 5) .....	88,496	40,201
	<u>10,139,882</u>	<u>9,413,938</u>
<b>Net debt</b> .....	<u>(7,948,210)</u>	<u>(7,397,417)</u>
<b>Non-financial assets</b>		
Advances—Employment benefits and support measures .....	59	22
<b>Accumulated deficit</b> .....	<u>(7,948,151)</u>	<u>(7,397,395)</u>

Contingent liabilities (Note 13)

The accompanying notes and schedules are an integral part of these financial statements.

Approved by:

IAN SHUGART

*Chairperson of the Canada*

*Employment Insurance Commission*

ALAIN P. SÉGUIN, MBA, CPA, CGA

*Chief Financial Officer*

*Human Resources and Skills*

*Development Canada*

# **Employment Insurance Operating Account** **—Continued**

## **STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT** **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2012	2012	2011
	Budget (Note 7)	Actual	Actual
<b>Revenues</b>			
Premiums (Note 8) .....	19,403,000	18,938,288	17,861,609
Penalties (Note 3) .....	42,000	49,683	45,938
Interest on overdue accounts receivable (Note 3) .....	20,000	20,897	11,130
	19,465,000	19,008,868	17,918,677
<b>Expenses</b>			
Benefits and support measures (Note 10 and Schedule I) .....	19,152,000	17,647,651	19,850,296
Administration costs (Note 11) .....	1,724,000	1,906,773	1,916,129
Bad debts .....	48,000	122,919	41,854
	20,924,000	19,677,343	21,808,279
Net deficit for the year before funding from the Government of Canada .....	(1,459,000)	(668,475)	(3,889,602)
<b>Funding from the Government of Canada</b>			
Benefit enhancement measures—Budget 2009 (Note 9) .....	231,000	117,719	1,427,915
Net deficit for the year .....	(1,228,000)	(550,756)	(2,461,687)
Accumulated deficit at the beginning of the year .....	(7,397,395)	(7,397,395)	(4,935,708)
Accumulated deficit at the end of the year .....	(8,625,395)	(7,948,151)	(7,397,395)

The accompanying notes and schedules are an integral part of these financial statements.

## **STATEMENT OF CHANGE IN NET DEBT** **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2012	2012	2011
	Budget (Note 7)	Actual	Actual
Net deficit for the year .....	(1,228,000)	(550,756)	(2,461,687)
Change due to advances—Employment benefits and support measures .....		(37)	61
Increase in net debt .....	(1,228,000)	(550,793)	(2,461,626)
Net debt at beginning of year .....	(7,397,417)	(7,397,417)	(4,935,791)
Net debt at end of year .....	(8,625,417)	(7,948,210)	(7,397,417)

The accompanying notes and schedules are an integral part of these financial statements.



# Employment Insurance Operating Account

—Continued

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2012	2011
Operating activities		
Cash receipts:		
Premiums .....	18,835,220	17,933,616
Recoveries of benefit overpayments and penalties .....	311,130	334,944
Benefit repayments received from higher income claimants .....	208,747	199,894
Funding from the Government of Canada		
Benefit enhancement measures—Budget 2009 .....		2,900,000
	19,355,097	21,368,454
Cash payments:		
Benefits and support measures .....	(18,141,096)	(20,379,575)
Administration costs .....	(1,856,439)	(1,932,075)
	(19,997,535)	(22,311,650)
Net decrease in cash and cash equivalents .....	(642,438)	(943,196)
Cash and cash equivalents		
Beginning of year .....	(8,812,382)	(7,869,186)
End of year .....	(9,454,820)	(8,812,382)
Cash and cash equivalents at the end of the year are represented by		
Balance with Receiver General for Canada .....	(9,401,021)	(8,711,867)
Unredeemed warrants .....	(53,799)	(100,515)
	(9,454,820)	(8,812,382)

The accompanying notes and schedules are an integral part of these financial statements.

## Employment Insurance Operating Account

### —Continued

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012

#### 1. Authority, objective and responsibilities

The Canada Employment Insurance Commission (the Commission), a departmental corporation named in Schedule II to the *Financial Administration Act*, administers the *Employment Insurance Act* (the Act). The Commission is co-managed by the Government, workers and employers. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Employment Insurance Operating Account.

The Employment Insurance Operating Account (the Account) was established in the accounts of Canada by the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to the Account. The benefits and the costs of administration of the Act are paid out of the Consolidated Revenue Fund and charged to the Account.

The Minister of National Revenue is responsible for collecting premiums from employers and employees, and for administering and enforcing the provisions of the Act relating to benefit repayments receivable from higher income claimants.

The Act authorizes the Government of Canada to enter into Labour Market Development Agreements with each province and territory on the design and delivery of the active employment benefits and support measures contained in the Act. Agreements with full responsibility to the provinces and territories for delivering the active employment benefits and support measures have been implemented with all provinces and territories.

The Act also authorizes the Government of Canada to enter into a premium reduction agreement with a province, to allow for a regulatory scheme to make the necessary adjustments and modifications to the Act. This is required to harmonize it with a provincial law that has the effect of reducing or eliminating the special benefits payable under the Act.

#### Canada Employment Insurance Financing Board

The Canada Employment Insurance Financing Board (the Board) is a Crown corporation established by the *Canada Employment Insurance Financing Board Act* in June 2008. The Board reports to Parliament through the Minister of Human Resources and Skills Development. The Board became operational during the fiscal year 2009-2010.

The Board was created to improve the governance and management of Employment Insurance financing. Starting in 2011, the Board has been responsible for setting the Employment Insurance premium rate based on a new rate-setting mechanism. This mechanism is designed to ensure that Employment Insurance revenues and expenditures break even over time. The information provided in Schedule II for calendar year 2011, prepared in accordance with Canadian public sector accounting standards, will be used by the Board in establishing the premium rate. The Board is also responsible for maintaining a reserve and to manage any amounts paid to it under the *Employment Insurance Act* for future Employment Insurance purposes. The Board is also required to invest its financial assets with a view to meeting its financial obligations.

Human Resources and Skills Development Canada continues to have policy responsibility for Employment Insurance benefits as well as responsibility for program delivery to ensure that the Employment Insurance program is responsive to the needs of Canadians and that it is delivered efficiently and effectively.

#### 2. Significant accounting policies

The Account is a component of the Government of Canada reporting entity. In this context, its operations are consolidated with those of the Government and are presented in the financial statements of the Government of Canada. The financial statements of the Account are also presented in Volume I of the *Public Accounts of Canada*.

##### (a) Basis of accounting

The financial statements are prepared in accordance with Canadian public sector accounting standards.

##### (b) Revenue—Premiums

Premiums are recognized as revenue in the period in which they are earned. Premiums earned in the period are measured from amounts assessed by the Canada Revenue Agency (CRA) and from estimates of amounts not assessed based on cash received. Premium revenue also includes adjustments between actual and estimated premiums of previous years.

##### (c) Funding from the Government of Canada—Benefit enhancement measures

The funding associated with the benefit enhancement measures included in the Budget 2009 is recognized in the period in which the benefit expenditures are incurred.

## Employment Insurance Operating Account

### —Continued

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued

#### (d) Expenses—Benefits and support measures

Income benefits (or benefits under Part I of the Act) provide temporary income support to claimants, including self-employed fishers, while they look for work. This includes work-sharing agreements for temporary work shortages. It also includes special benefits such as maternity, parental, sickness and compassionate care benefits. Income benefits represent the amounts paid and payable to claimants for the period relating to the financial year, less benefit overpayments established by the Commission during the year.

Employment benefits and support measures (or benefits under Part II of the Act) provide financial assistance, namely contributions, to eligible persons to help them re-integrate into the labour market and to third parties to help them provide employment assistance services to unemployed workers and employed persons if they are facing a loss of their employment. These expenses include the direct costs of financial and employment assistance programs and related measures provided to eligible persons and third parties. Contributions are recognized in the year in which the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement. Overpayments established during the year are deducted from these expenses. Part II expenses also include the transfer payments to the provinces and territories under the Labour Market Development Agreements, pursuant to section 63 of the Act. Similar to the employment benefits and support measures, these transfer payments are recorded as expenditures in the year in which the province / territory met the eligibility criteria. Overpayments from provinces and territories are recovered the following fiscal year.

Claimants with higher income levels than those stated in the Act have to repay benefits received. Estimated benefit repayments received or receivable from those claimants are deducted from benefits and support measures.

#### (e) Administration costs

The administration costs of the Act are based on a formula allocating the expenses between the Department of Human Resources and Skills Development and the Account. The expense allocation formula takes into consideration the source of funding, from the Account or from the Consolidated Revenue Fund. In addition, the administration costs incurred by the provinces and the territories to administer the Labour Market Development Agreements are included in the administration costs for the year based on provisions in the agreements.

#### (f) Cash and cash equivalents

Cash and cash equivalents consist of the balance with Receiver General for Canada and unredeemed warrants.

The Account operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by and credited to the Account is deposited to the CRF, and all cash disbursements made by and charged to the Account are paid from the CRF. The balance with Receiver General for Canada is the difference between all cash receipts and all cash disbursements, including transactions with departments of the Government.

#### (g) Advances—Employment benefits and support measures

Advances for employment benefits and support measures are recorded as a non-financial asset on the statement of financial position and are charged to expenses upon utilization.

#### (h) Measurement uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards requires that management makes estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and revenue and expenses during the reporting period. The most significant estimates are related to premiums, administration costs, benefit repayments, allowance for doubtful accounts, benefit enhancement measures relating to work-sharing, estimated overpayments and underpayments of benefits disclosed in note 10, contingent liabilities and the amounts presented in Schedule II. Actual results could differ significantly from these estimates.

#### (i) Canada Employment Insurance Financing Board

The financial statements of the Employment Insurance Operating Account do not include the operations of the Canada Employment Insurance Financing Board. However, as per section 77(1) of the *Employment Insurance Act*, the costs to the Board of administering the *Canada Employment Insurance Financing Board Act* are paid out of the Consolidated Revenue Fund and charged to the Account. These charges are included in the administration costs of the Account.

## Employment Insurance Operating Account

—Continued

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued

### 3. Due from claimants

	2012	2011
	(in thousands of dollars)	
Benefit overpayments receivable .....	523,051	527,596
Amount of penalties receivable .....	138,711	141,542
	661,762	669,138
Less: allowance for doubtful accounts .....	432,269	371,626
	229,493	297,512
Estimated benefit repayments receivable from higher income claimants .....	325,512	303,129
	555,005	600,641

The Commission detects overpayments on claims processed during the current and preceding years. These overpayments are accounted for by reducing the benefit expenses during the year in which they are established. During the year, overpayments totalling \$295 million were established (\$333 million in 2010-2011). Interest charges on overpayments totalled \$15 million (\$8 million in 2010-2011).

The Commission may impose penalties on a claimant or an employer when it becomes aware that information they have provided is false or misleading. The Act sets the maximum amounts that may be imposed in these cases. During the year, the Commission imposed penalties totalling \$50 million (\$46 million in 2010-2011). Interest charges on penalties totalled \$6 million (\$3 million in 2010-2011).

During 2011-2012, the Commission recovered \$271 million (\$298 million in 2010-2011) of benefit overpayments and \$40 million (\$37 million in 2010-2011) of penalties. Uncollectible benefit overpayments and penalties written off during the year amounted to \$62 million (\$29 million in 2010-2011).

The Commission establishes an allowance for doubtful accounts by aging the balance of the accounts receivable outstanding and by applying varying percentages based on past recovery experience to the aging categories so determined.

In accordance with Treasury Board regulations, the Account charges interest on outstanding employment insurance debts caused through misrepresentation.

### 4. Unredeemed Warrants

All amounts paid as or on account of benefits under the Act are paid by special warrants drawn on the Receiver General and issued by the Commission by electronic means or bearing the printed signature of the Chairperson and Vice-Chairperson of the Commission. The amount of unredeemed warrants reported in the statement of financial position, represents the warrants issued that are still outstanding at the end of the fiscal year.

### 5. Amounts payable

	2012	2011
	(in thousands of dollars)	
To Canada		
Administration costs .....	66,776	24,711
Tax deductions from warrants .....	4,937	5,597
Recoupments from warrants .....	446	1,752
Amounts payable related to Labour Market Development Agreements .....	5,608	3,256
	77,767	35,316
To provinces		
Recoupments from warrants .....	1,424	1,365
Quebec tax deductions from warrants .....	852	984
Amounts payable related to Labour Market Development Agreements .....	8,453	2,536
	10,729	4,885
	88,496	40,201

### 6. Financial instruments

#### Fair value

The fair values of the balance with Receiver General for Canada, premiums receivable, due from claimants, amounts receivable, unredeemed warrants, benefits payable and amounts payable are considered by management to be comparable to their carrying values due to their short term to maturity. All of these financial instruments arose in the normal course of business.

### 7. Comparison of results against budget

The budget amounts included in the Statement of Operations and Accumulated Deficit and the Statement of Change in Net Debt are derived from the amounts that were originally budgeted in the Human Resources and Skills Development Canada Report on Plans and Priorities for 2011-2012, tabled in Parliament in June 2011.



## Employment Insurance Operating Account

—Continued

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued

### 8. Premiums

Premiums for the fiscal year are measured by the Canada Revenue Agency (CRA) based on amounts assessed and reassessed at the time of preparation of its financial statements and an estimate of premiums earned in the period but not yet assessed or reassessed. The estimate of premiums earned but not yet assessed or reassessed is based on cash amounts received at the time of preparation of the financial statements that relate to the fiscal year. Actual premiums may differ from these estimates.

Actual premium revenue for calendar years 2011 and 2012 will only be known once the CRA has processed all employer declarations of premiums for these years. An adjustment for the difference between actual and estimated premiums will be recorded in the fiscal year in which the actual assessment or reassessment results are known.

Employers with qualified wage loss insurance plans are entitled to premium reductions. They are required to share this reduction with their employees. For the calendar year 2011, the total amount of reductions is estimated at \$873 million (\$863 million in 2010). Actual reductions for the calendar year 2010 were \$859 million (\$839 million in 2009). Employees insured under a qualified wage loss insurance plan are entitled to allowances because of illness, injury, pregnancy or child care, depending on the plan. These allowances have the effect of reducing the special benefits payable by the Account to the insured persons.

The premium rate for the calendar year 2010 was set by the Government as per section 66(1.1) of the Act. For the calendar years 2011 and 2012, the premium rates were set by the Canada Employment Insurance Financing Board under section 66 of the *Employment Insurance Act*. Pursuant to section 66(8) of the Act, the Governor in Council, considering that it was in the public interest to do so, on the recommendation of the Minister of Human Resources and Skills Development and the Minister of Finance, changed the maximum percentage referred to in section 66(7) of the Act by which the premium rate may be increased or decreased from one year to the next. For 2011 and 2012, the premium rates could not be increased by more than \$0.05 per \$100 of insurable earnings.

For the following calendar years, premium rates for each \$100 of insurable earnings were set at:

	2012	2011	2010
	(in dollars)		
Residents of provinces without a Provincial Plan			
For employees.....	1.83	1.78	1.73
For employers (calculated at 1.4 times the employee rate) .....	2.56	2.49	2.42
Residents of provinces with a Provincial Plan			
For employees.....	1.47	1.41	1.36
For employers (calculated at 1.4 times the employee rate) .....	2.06	1.97	1.90

The annual maximum insurable earnings for 2012 is \$45,900 (\$44,200 in 2011 and \$43,200 in 2010).

### 9. Benefit enhancement measures—Budget 2009

	2012	2011
	(in thousands of dollars)	
Increase in regular benefits duration—		
Extra five weeks.....	115,966	796,053
Employment Insurance Training Programs—		
Labour Market Development Agreements increased funding.....	(22,478)	500,000
Work-sharing.....		48,967
New measures for long-tenured workers—		
Career transition assistance .....	24,231	82,895
	117,719	1,427,915

The Budget 2009 included various temporary measures to support Canadian workers affected by the global economic downturn. The increase in the Regular Benefits Duration measure was implemented in March 2009. The other types of measures were implemented and began being paid to eligible claimants in 2009-2010. The cost of these enhancement measures is not funded from the Account. Pursuant to section 73.1 of the Act, an amount of \$2.9 billion has been recovered from the Government of Canada in August 2010. Over-contributions from increased Labour Market Development Agreements funding for 2009-2010 and 2010-2011 were recovered from the provinces and territories during 2011-2012.

## Employment Insurance Operating Account

### —Continued

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Concluded

#### 10. Estimated overpayments and underpayments of benefits

Given the large volume of claims and the need for prompt service, the Commission applies a risk-based approach to its control procedures. The verification of claims is conducted both prior to and after claimants have begun to receive benefits, using a dynamic combination of up-front and automated control measures and post-payment verification activities.

In order to measure the accuracy of the benefit payment process, the Commission has a program in place which establishes an annual payment accuracy rate and estimates, through statistical extrapolation, the most likely value of incorrect benefit payouts. For benefits paid during the twelve months ended March 31, 2012, these undetected overpayments and underpayments are estimated to be \$578 million and \$195 million respectively (\$850 million and \$219 million for the twelve months ended March 31, 2011). The annual payment accuracy rate (which is comprised of three error sources: claimant, employer and administrative) and estimated value of errors are used by the Commission to assess the quality of decisions and the need, if any, to improve its systems and practices of processing claims.

The overpayments established during the year, as indicated in Note 3, are not directly linked to the above noted estimated overpayments and underpayments of benefits for the same period.

#### 11. Administration costs

	2012	2011
	(in thousands of dollars)	
Personnel related costs .....	1,125,611	1,101,290
Operations and maintenance .....	246,403	285,824
Administration costs		
incurred by provinces		
and territories under		
the Labour Market		
Development Agreements .....	205,856	203,240
Canada Revenue Agency		
administrative costs .....	201,591	195,713
Accommodation		
and rental costs .....	133,536	136,221
Canada Employment Insurance		
Financing Board .....	1,733	1,649
	1,914,730	1,923,937
Deduct: recovery of costs for		
maintaining the social		
insurance number registry		
and issuing replacement		
cards .....	(7,957)	(7,808)
	1,906,773	1,916,129

#### 12. Related party transactions

The Account is a component of the Government of Canada reporting entity and is therefore related to all departments, agencies and Crown corporations. The Account enters into transactions with these entities in the normal course of operations under the same terms and conditions that apply to unrelated parties. The transactions are measured at the exchange amount.

Related party transactions disclosed in these financial statements include administration costs of \$134 million (\$136 million in 2010-2011) charged by Public Works and Government Services Canada for accommodation and rental costs, and \$202 million (\$196 million in 2010-2011) by the Canada Revenue Agency for collecting premiums from employers and employees and other related activities. These costs are charged to the Account based on memoranda of understanding with the Department of Human Resources and Skills Development.

Employment Insurance premiums include the employer's share of premiums paid by the federal government of \$382 million (\$361 million in 2010-2011).

#### 13. Contingent liabilities

In the normal course of the operations of the Account, numerous appeals against or by the Commission are presently outstanding. The outcome of these appeals is not presently determinable. Any claims resulting from the resolution of these appeals will be accounted for as an expense in the period in which the claim will be determinable. However, in the opinion of management, the result of these appeals should not have a significant impact on the operations of the Account.

During 2011-2012, two Quebec Unions filed a claim with the Quebec Superior Court against Her Majesty the Queen contesting the constitutional validity of certain provisions of the *Jobs and Economic Growth Act* enacted in 2010 relating to amendments to the *Employment Insurance Act*. The Quebec Superior Court has dismissed the claim and the Unions appealed that decision to the Quebec Court of Appeal. The hearing is scheduled for the fall. The outcome of this claim is not determinable at this time.

**Employment Insurance Operating Account**

—Continued

**SCHEDULE I—BENEFITS AND SUPPORT MEASURES****FOR THE YEAR ENDED MARCH 31**

(in thousands of dollars)

	2012	2012	2011
	Budget (Note 7)	Actual	Actual
<b>Part I—Income benefits</b>			
Regular .....	12,488,000	11,220,832	12,958,942
Fishing .....	261,000	266,102	254,463
Work-sharing .....	43,000	33,501	107,941
	12,792,000	11,520,435	13,321,346
<b>Special benefits</b>			
Parental .....	2,340,000	2,195,160	2,148,233
Sickness .....	1,098,000	1,106,565	1,050,969
Maternity .....	975,000	936,616	910,823
Adoption .....		21,059	21,982
Compassionate care .....	11,000	10,898	10,910
Self-employment .....		6,384	696
	4,424,000	4,276,682	4,143,613
	17,216,000	15,797,117	17,464,959
<b>Part II—Employment benefits and support measures</b>			
Employment benefits .....		(732)	(1,425)
<b>Support measures</b>			
Labour market partnerships .....		148,444	152,948
Research and innovation .....		6,320	5,077
	172,000	154,032	156,600
<b>Transfer payments to provinces and territories related to Labour Market Development Agreements .....</b>	1,950,000	1,927,632	2,448,801
	2,122,000	2,081,664	2,605,401
<b>Benefits and support measures .....</b>	19,338,000	17,878,781	20,070,360
<b>Less: benefit repayments received or receivable from higher income claimants .....</b>	186,000	231,130	220,064
	19,152,000	17,647,651	19,850,296

**Benefit rates—Income benefits**

From January to December 2011, benefits paid represent the lesser of 55 percent of average insurable earnings or \$468 per week (\$457 per week in 2010). In January 2012, the maximum payment was increased to \$485 per week. The benefit rate can be increased to a maximum of the lesser of 80 percent of average insurable earnings or \$485 per week as of January 1st, 2012 (\$468 per week in 2011 and \$457 per week in 2010) for claimants who are in a low-income family with children.

# **Employment Insurance Operating Account** **—Concluded**

## **SCHEDULE II—STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT** **FOR THE PERIOD OF JANUARY 1<sup>ST</sup> TO DECEMBER 31<sup>ST</sup>** **(in thousands of dollars)**

	2011	2010
Revenues		
Premiums .....	18,547,520	17,395,131
Penalties .....	52,084	47,262
interest on overdue accounts receivable .....	11,276	15,104
	18,610,880	17,457,497
Expenses		
Benefits and support measures .....	16,078,776	17,789,048
Transfer to provinces and territories related to Labour Market Development Agreements .....	2,090,723	2,410,711
Administration costs .....	1,783,173	1,671,326
Administration costs transferred to provinces and territories .....	207,116	196,634
Bad debts .....	102,653	43,886
	20,262,441	22,111,605
Net deficit for the period before funding from the Government of Canada .....	(1,651,561)	(4,654,108)
Funding from the Government of Canada— Benefit enhancement measures Budget 2009 .....	420,715	1,581,538
Net deficit for the period .....	(1,230,846)	(3,072,570)
Accumulated deficit at the beginning of the period .....	(7,927,590)	(4,855,020)
Accumulated deficit at the end of the period .....	(9,158,436)	(7,927,590)



# SECTION 5

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Accounts Payable and Accrued Liabilities

### CONTENTS

	<i>Page</i>
Other accounts payable and accrued liabilities.....	5.3
Taxes payable.....	5.11
Environmental liabilities .....	5.12
Interest and matured debt.....	5.13
Allowance for guarantees .....	5.14

## ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This section contains information on accounts reported on the Consolidated Statement of Financial Position under "Accounts Payable and Accrued Liabilities". The establishment and operation of these accounts are authorized by Parliament in annual appropriation acts and other legislation. In many cases, these accounts represent accounts payable, accruals and allowances set up at year end under the authority granted to the President of the Treasury Board under the *Financial Administration Act*.

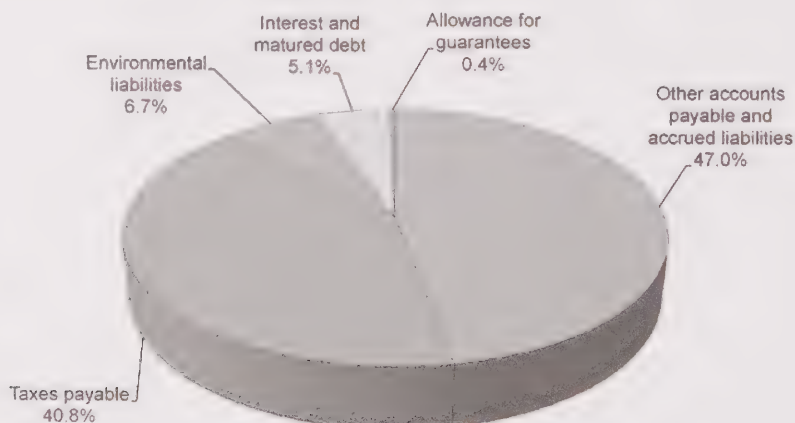
Table 5.1 presents the year-end balances of accounts payable and accrued liabilities by category. Chart 5A presents accounts payable and accrued liabilities by category at March 31.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

**TABLE 5.1**  
**ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	March 31/2012	March 31/2011
	\$	\$
Other accounts payable and accrued liabilities, Table 5.2 .....	58,803,757,192	55,342,004,180
Taxes payable, Table 5.6 .....	50,952,134,610	48,647,835,201
Environmental liabilities, Table 5.7 .....	8,361,624,144	7,745,019,419
Interest and matured debt, Table 5.9 .....	6,378,969,633	6,732,802,327
Allowance for guarantees .....	505,975,402	591,319,081
<b>Total .....</b>	<b>125,002,460,981</b>	<b>119,058,980,208</b>

**CHART 5A**  
**ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BY CATEGORY AT MARCH 31, 2012**



## Other Accounts Payable and Accrued Liabilities

Other accounts payable and accrued liabilities includes accounts payable, accrued salaries and benefits, notes payable to international organizations, the provincial, territorial and Aboriginal tax agreements account, miscellaneous payroll deductions, other accounts and deferred revenues.

Table 5.2 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

**TABLE 5.2**  
**OTHER ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	March 31/2012	March 31/2011
	\$	\$
Accounts payable .....	38,387,645,539	38,373,750,653
Add: consolidation adjustment <sup>(1)</sup> .....	2,832,437,390	2,667,205,061
	<i>41,220,082,929</i>	<i>41,040,955,714</i>
Accrued salaries and benefits .....	3,225,668,693	2,049,563,074
Notes payable to international organizations, Table 5.3 .....	471,283,025	413,184,396
Provincial, territorial and Aboriginal tax agreements account, Table 5.4 .....	9,310,026,971	6,622,137,901
Miscellaneous payroll deductions .....	14,895,945	42,127,127
Other .....	668,839,290	661,752,908
Deferred revenues, Table 5.5 .....	3,892,960,339	4,512,283,060
Total .....	58,803,757,192	55,342,004,180

<sup>(1)</sup> Additional information on the consolidated Crown corporations and other entities is provided in Section 4 of this volume.

### Accounts payable

This account records amounts owing at year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of consolidated Crown corporations and other entities.

### Accrued salaries and benefits

This account records salaries and wages owing at year end, amounts owing for earned and unpaid annual vacation leave and compensation time, and other accrued amounts relating to unpaid or retro-active salaries.

**Notes payable to international organizations**

Share capital subscriptions, loans and advances are made to international organizations using cash and/or notes payable that are later presented for encashment according to terms of agreements. These demand notes are non-interest bearing and are non-negotiable. The subscriptions, loans and advances are recorded as assets and details are reported in Table 9.13 (Section 9 of this volume).

Table 5.3 presents the balances and transactions for the individual notes.

**TABLE 5.3****NOTES PAYABLE TO INTERNATIONAL ORGANIZATIONS**

	April 1/2011	Receipts and other credits		Payments and other charges		March 31/2012
		Note issuances	Revaluation <sup>(1)</sup>	Note encashment	Revaluation <sup>(1)</sup>	
	\$	\$	\$	\$	\$	\$
Finance—						
International Bank for Reconstruction and Development (World Bank) .....	23,253,792		669,123			23,922,915
International Development Association .....	384,280,000	441,620,000		384,280,000		441,620,000
Multilateral Investment Guarantee Agency .....	3,110,604	89,506				3,200,110
	410,644,396	441,709,506	669,123	384,280,000		468,743,025
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
International financial institutions—						
African Development Fund .....						
Asian Development Bank .....						
Asian Development Fund .....						
Caribbean Development Bank—Special .....						
Global Environment Facility Trust Fund .....	2,540,000					2,540,000
Inter-American Development Bank—Fund for Special Operations .....						
International Fund for Agriculture Development .....						
Montreal Protocol Multilateral Fund .....						
Multilateral Investment Fund .....						
	2,540,000					2,540,000
Total .....	413,184,396	441,709,506	669,123	384,280,000		471,283,025

<sup>(1)</sup> Notes denominated in foreign currencies are translated into Canadian dollars at the year-end closing rate of exchange.



## Provincial, territorial and Aboriginal tax agreements account

This account records taxes administered by the Government of Canada on behalf of provinces, territories, and Aboriginal governments, in accordance with agreements entered into by the Minister of Finance pursuant to the *Federal Provincial Fiscal Arrangements Act* and, in the case of First Nations Goods and Services Tax, pursuant to the *First Nations Goods and Services Tax Act*.

The Government of Canada, as represented by the Minister of Finance, has entered into agreements with all provinces and territories (except Quebec) to collect and administer individual income tax, and with all provinces and territories (except Quebec and Alberta) to collect and administer corporate tax, and to pay amounts assessed in respect thereof in accordance with the agreements.

Agreements have also been entered into with certain Aboriginal governments, to collect First Nation Personal Income Tax as well as First Nations Sales Tax levied on motive fuels, tobacco, and alcohol and First Nations Goods and Services Tax levied on the same range of goods and services as the federal Goods and Services Tax, and to make payments to the respective governments in accordance with the agreements.

This account also records transactions relating to agreements that the Government of Canada, as represented by the Minister of Finance, has entered into with the provinces of British Columbia, Ontario, New Brunswick, Nova Scotia and Newfoundland and Labrador regarding the harmonized sales tax, and payments made to the provinces in accordance with the agreements.

The *Public Accounts of Canada* reports information on an April to March fiscal year basis, while tax information is calculated on a calendar year basis. Transactions related to several tax years can occur during a given fiscal year. For example, during a given fiscal year, payments are made, based on estimates, in respect of two calendar years (April to December and January to March). During this period, it is also necessary to make payments or adjustments related to tax revenues, rebates and credits for previous calendar years. Table 5.4 presents the accumulated balances and the net position of the revenues and the payments made to the provinces and territories for personal and corporate taxes as well as for First Nations Sales Tax, First Nations Goods and Services Tax, First Nation Personal Income Tax and Harmonized Sales Tax.

**TABLE 5.4**  
**PROVINCIAL, TERRITORIAL AND ABORIGINAL TAX AGREEMENTS ACCOUNT**

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Total Personal Income Tax administered by Canada Revenue Agency .....	354,788,313	52,990,558,703		53,345,347,016
Less: payments to provinces and territories—				
Newfoundland and Labrador .....			1,012,227,940	1,012,227,940
Prince Edward Island .....			283,128,034	283,128,034
Nova Scotia .....			2,023,197,824	2,023,197,824
New Brunswick .....			1,262,306,343	1,262,306,343
Ontario .....			25,664,397,203	25,664,397,203
Manitoba .....			2,556,551,817	2,556,551,817
Saskatchewan .....			1,950,916,171	1,950,916,171
Alberta .....			8,388,455,538	8,388,455,538
British Columbia .....			6,328,202,158	6,328,202,158
Yukon .....			61,564,450	61,564,450
Northwest Territories .....			73,741,350	73,741,350
Nunavut .....			26,988,912	26,988,912
First Nations .....			13,631,901	13,631,901
			49,645,309,641	49,645,309,641
<b>Total personal income tax on hand .....</b>	<b>354,788,313</b>	<b>52,990,558,703</b>	<b>49,645,309,641</b>	<b>3,700,037,375</b>

TABLE 5.4

PROVINCIAL, TERRITORIAL AND ABORIGINAL TAX AGREEMENTS ACCOUNT—*Concluded*

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Total Corporate Income Tax administered by				
Canada Revenue Agency .....	5,777,856,511	13,323,379,287		19,101,235,798
Less: payments to provinces and territories—				
Newfoundland and Labrador .....			465,820,342	465,820,342
Prince Edward Island .....			41,304,299	41,304,299
Nova Scotia .....			427,301,003	427,301,003
New Brunswick .....			228,605,876	228,605,876
Ontario .....			8,747,205,509	8,747,205,509
Quebec .....			54,534,109	54,534,109
Manitoba .....			423,240,997	423,240,997
Saskatchewan .....			798,576,469	798,576,469
Alberta .....			41,717,053	41,717,053
British Columbia .....			1,653,886,927	1,653,886,927
Yukon .....			20,602,141	20,602,141
Northwest Territories .....			(8,340,052)	(8,340,052)
Nunavut .....			7,474,551	7,474,551
			12,901,929,224	12,901,929,224
<b>Total corporate income tax on hand .....</b>	<b>5,777,856,511</b>	<b>13,323,379,287</b>	<b>12,901,929,224</b>	<b>6,199,306,574</b>
Total Harmonized Sales Tax administered by				
Canada Revenue Agency .....	489,494,479	28,233,043,686		28,722,538,165
Less: payments to provinces and territories—				
Newfoundland and Labrador .....			908,603,038	908,603,038
Nova Scotia .....			1,771,704,479	1,771,704,479
New Brunswick .....			1,178,204,465	1,178,204,465
Ontario .....			19,366,140,471	19,366,140,471
British Columbia .....			6,087,202,690	6,087,202,690
			29,311,855,143	29,311,855,143
<b>Total harmonized sales tax on hand .....</b>	<b>489,494,479</b>	<b>28,233,043,686</b>	<b>29,311,855,143</b>	<b>(589,316,978)</b>
Total First Nations Sales Tax administered by				
Canada Revenue Agency .....	(1,402)	3,962,999		3,961,597
Less: payments to First Nations .....			3,961,597	3,961,597
<b>Total First Nations Sales Tax on hand .....</b>	<b>(1,402)</b>	<b>3,962,999</b>	<b>3,961,597</b>	
Total First Nations Goods and Services				
Sales Tax administered by				
Canada Revenue Agency .....		11,079,438		11,079,438
Less: payments to First Nations .....			11,079,438	11,079,438
<b>Total First Nations Goods and Services</b>				
<b>Sales Tax on hand .....</b>		<b>11,079,438</b>	<b>11,079,438</b>	
<b>Total .....</b>	<b>6,622,137,901</b>	<b>94,562,024,113</b>	<b>91,874,135,043</b>	<b>9,310,026,971</b>

**Miscellaneous payroll deductions**

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

**Other**

Miscellaneous accounts payable and accrued liabilities such as provincial sales tax collected on sales are recorded in this account.

**5.6 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

## Deferred Revenues

This account records revenues received before the end of the current fiscal year for which the goods or services are to be delivered or rendered in a subsequent fiscal year. It includes licence fees received for which access to the radio spectrum is being provided in subsequent years and also presents sepa-

rately revenues received which have been recorded in a specified purpose account.

Table 5.5 presents the balances and transactions of deferred revenues.

**TABLE 5.5**  
**DEFERRED REVENUES**

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Deferred revenues—				
Citizenship and Immigration—				
Service fees for immigration and citizenship .....	398,146,341	339,264,531	480,234,947	257,175,925
Industry—				
Spectrum licence fees and other fees .....	3,770,510,656	413,990,295	902,263,127	3,282,237,824
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Provincial arrangement on capital assets .....	121,546,902	15,462,248		137,009,150
Other departments .....	167,534,355	206,786,269	192,629,844	181,690,780
Total .....	4,457,738,254	975,503,343	1,575,127,918	3,858,113,679
Other deferred revenues—Specified purpose accounts—				
Donation and bequest accounts—				
Agriculture and Agri-Food—				
Shared-cost agreements—Research .....	11,600,563	5,868,997	4,367,937	13,101,623
Canadian Heritage—				
Library and Archives of Canada—				
Special operating account .....	653,164	471,913	431,181	693,896
Environment—				
Endangered species—Donations .....	144,695	659		145,354
Miscellaneous projects deposits .....	5,815,745	2,319,344	2,308,578	5,826,511
	5,960,440	2,320,003	2,308,578	5,971,865
Parks Canada Agency—				
Pacific Rim Mitigation Fund. ....	1,625,000		125,000	1,500,000
	7,585,440	2,320,003	2,433,578	7,471,865
Fisheries and Oceans—				
Restricted donations .....	23,049	-	5,798	17,251
Governor General—				
Donations—Rideau Hall .....	16,787	123,500		140,287
Shared-cost agreements—Awards .....	1,500			1,500
	18,287	123,500		141,787
Health—				
Canadian Institutes of Health Research—				
Donations for research .....	7,572,736	13,523,641	14,754,879	6,341,498
Human Resources and Skills Development—				
Canadian Centre for Occupational Health and Safety—				
Donations .....	97,807	1,500		99,307
Indian Affairs and Northern Development—				
Indian Residential Schools Truth and				
Reconciliation Commission—				
National Events—Donations .....	44,708	460,295	336,963	168,040
Industry—				
Prime Minister's Awards and other deposits .....	5,125,414	2,624,145	3,109,479	4,640,080
Canadian Space Agency—				
RADARSAT-2 .....	8,596			8,596
RADARSAT-2—Data satellite .....		1,441,400	1,374,431	66,969
	8,596	1,441,400	1,374,431	75,565
National Research Council of Canada—				
Trust fund .....	19,005,047		19,005,047	
Natural Sciences and Engineering Research Council—				
Trust fund .....	250			250
Social Sciences and Humanities Research Council—				
Trust fund .....	383,314	1,921		385,235
	24,522,621	4,067,466	23,488,957	5,101,130
National Defence—				
Corporate sponsorships and donations .....	9,054	226,908	218,963	16,999

TABLE 5.5

DEFERRED REVENUES—*Concluded*

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Mounted Police Foundation .....	342,597	85,030	86,113	341,514
Royal Canadian Mounted Police Pipe Band (NCR) .....	9,714			9,714
Sponsorship Agreement—Contributions .....	168,653			168,653
	520,964	85,030	86,113	519,881
Veterans Affairs—				
Restricted donations—				
Canadian Memorial .....	39,703		38,903	800
Wounded Warrior Fund .....	133,947	15,000	52,757	96,190
	173,650	15,000	91,660	96,990
Total—Donation and bequest accounts .....	52,822,043	27,164,253	46,216,029	33,770,267
Endowment interest accounts—				
Environment—				
Parks Canada Agency—				
Laurier House—Interest				
(Mackenzie King trust account) .....		6,345	6,345	
Health—				
Canadian Institutes of Health Research —				
Endowments for health research .....	8,583	536	1,500	7,619
Industry—				
National Research Council of Canada—				
H.L. Holmes Fund .....		115,307	115,307	
Social Sciences and Humanities Research Council—				
Queen's Fellowship Fund .....	108,255	2,941		111,196
	108,255	118,248	115,307	111,196
Transport—				
Shared-cost agreements—Transportation				
research and development .....	1,605,925	668,096	1,316,443	957,578
Total—Endowment interest accounts .....	1,722,763	793,225	1,439,595	1,076,393
Total—Other deferred revenues—Specified purpose accounts .....	54,544,806	27,957,478	47,655,624	34,846,660
Total—Deferred revenues .....	4,512,283,060	1,003,460,821	1,622,783,542	3,892,960,339

**Service fees for immigration and citizenship**

This account was established to record fees and rights derived from the *Citizenship Act* and Regulations and the *Immigration and Refugees Protection Act* and Regulations. Fees are deferred until the application is deemed processed, while rights (right of citizenship and right of permanent residence) are deferred until the right is granted.

**Spectrum licence fees and other fees**

This account was established to record, (a) funds received from Spectrum Auctions, which are recognized as revenues over the period of the licences; (b) funds received from Spectrum Licence Fees that are received in the latter part of the fiscal year, but which are applicable to the following fiscal year; and, (c) funds received from other sources such as patents and trademarks examination and registration fees, Bankruptcy Trustee Licence Fees and Competition Bureau Pre-Merger Fees, which are recognized as revenue in the subsequent year.

**Provincial arrangement on capital assets**

This account was established to record capital assets received by the Royal Canadian Mounted Police pursuant to the provincial arrangement (contracts) on capital assets. The revenue is recognized on the same basis as the amortization of the corresponding capital asset.

**Shared-cost agreements—Research**

This account was established to record amounts deposited by external parties for shared-cost projects, and any related future provincial program payments to be made on a province's behalf by Agriculture and Agri-Food Canada as part of a related project. Funds are disbursed on behalf of depositors as specific projects are undertaken.



### Special operating account

This account was established, pursuant to section 18 of the *Library and Archives of Canada Act*, to record funds received for the purposes of the Library and Archives of Canada, by way of gifts. Amounts required for the purposes of the Act may be paid out of this account, or out of funds appropriated by Parliament for such purposes.

### Endangered species—Donations

This account was established to record donations, gifts or bequests received from individuals and organizations to finance various studies related to endangered species.

### Miscellaneous projects deposits

This account was established to record contributions received from organizations and individuals, for the advancement of research work and clean-up efforts.

### Pacific Rim Mitigation Fund

This account was established to record funds received for the protection of lands within the Pacific Rim National Park Reserve of Canada. Funds so received are used to monitor community use impacts, carry out related research and implement required mitigation measures.

### Restricted donations—Fisheries and Oceans

This account was established to record directed donations to be used for research, development, management and promotion of fisheries and oceans related issues.

### Donations—Rideau Hall

This account was established to record gifts, donations or bequests to Rideau Hall from private organizations and individuals to fund specific initiatives.

### Shared-cost agreements—Awards

This account was established to record amounts deposited by external parties for shared-cost projects.

### Donations for research

This account was established, pursuant to section 29 of the *Canadian Institutes of Health Research Act*, to record donations and contributions received from organizations and individuals for biomedical research.

### Donations

This account was established, pursuant to subsection 6(3) of the *Canadian Centre for Occupational Health and Safety Act*, to record funds, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

### National Events—Donations

This account was established to record donations received from individuals and organizations to be used for National Events expenses.

### Prime Minister's Awards and other deposits

This account was established to record amounts deposited by external parties to be used in support of the Prime Minister's Awards for teaching excellence and amounts deposited by customers to be used for payments of services provided by Industry Canada.

### RADARSAT-2

This account was established to record funds received for the configuration and layout of relocated "MacDonald, Dettwiler and Associates" personnel.

### RADARSAT-2—Data satellite

This account was established to record funds received from "MacDonald, Dettwiler and Associates" for the reception, archiving, cataloging and satellite acquisition services.

### Trust fund—National Research Council of Canada

This account was established by the *National Research Council Act* to record funds received from other governments and organizations outside the accounting entity to cover expenses made on their behalf.

### Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations to cover expenses made on their behalf.

### Trust fund—Social Sciences and Humanities Research Council

This account was established to record funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations for the purpose of special projects.

### **Corporate sponsorships and donations**

This account was established by the Department of National Defence to administer funds received from various private companies, not for profit corporations, associations, other levels of government, or individuals for the purpose of holding events, conducting operations and constructing capital assets consistent with the Department's mandate but not funded from its appropriations.

### **Mounted Police Foundation**

This account was established to record funds received from the Mounted Police Foundation which will be used to cover expenses related to community policing, educational, promotional and public relations projects throughout Canada.

### **Royal Canadian Mounted Police Pipe Band (NCR)**

This account was established to administer sponsorship funds to support the Royal Canadian Mounted Police Pipe Band.

### **Sponsorship Agreement—Contributions**

This account was established to record funds contributed to the Royal Canadian Mounted Police pursuant to sponsorship agreements for use in community policing programs.

### **Restricted donations—Canadian Memorial**

This account was established to record directed donations for the purpose of management and maintenance of the Canadian Memorial in Green Park, London, United Kingdom.

### **Restricted donations—Wounded Warrior Fund**

This account was established to record directed donations for the purpose of providing assistance to support the pilot project designed to assist disenfranchised Veterans in crisis.

### **Laurier House—Interest (Mackenzie King trust account)**

The late The Right Hon W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

### **Endowments for health research**

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

### **H.L. Holmes Fund**

This account was established, pursuant to paragraph 5(1)(f) of the *National Research Council Act*, to record the residue of the estate of H.L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H.L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

### **Queen's Fellowship Fund**

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

### **Shared-cost agreements—Transportation research and development**

This account was established to record, on a temporary basis, (a) funds received from cost-sharing agreements intended to strengthen and improve the safety, security and efficiency of the Canadian transportation system; and, (b) funds received from private sector and provincial governments to directly support the departmental strategic objectives.

## Taxes Payable

Taxes payable include amounts payable to taxpayers based on assessments as well as estimates of refunds owing for assessments not completed by year end.

Table 5.6 presents a summary of the balances for the different tax revenue streams.

**TABLE 5.6**  
**TAXES PAYABLE**

	March 31/2012	March 31/2011
	\$	\$
Personal and non-resident income tax .....	30,503,881,975	29,656,803,046
Corporate income tax .....	9,860,975,708	9,795,864,241
Goods and services tax .....	10,535,003,097	9,133,614,398
Customs and excise .....	52,273,830	61,553,516
Total .....	50,952,134,610	48,647,835,201

### Personal and non-resident income tax

This account records tax refunds payable to individual taxpayers as well as amounts payable to employers and other withholding holders of personal income tax. This account also includes any interest owing on the balances.

### Corporate income tax

This account records tax refunds payable and any interest owing to corporate taxpayers.

### Goods and services tax

This account records refunds, rebates and any interest owing related to the goods and services tax.

### Customs and excise

This account records refunds of customs import duties, excise taxes and duties, energy taxes and any interest owing on the balances.

## Environmental Liabilities

Environmental liabilities include the estimated costs related to the remediation of contaminated sites and to the future restoration of certain tangible capital assets where the Government is obligated, or likely obligated to incur such costs.

The Government has identified approximately 2,400 contaminated sites and 43 unexploded explosive ordnance (UXO) affected sites (2,200 contaminated sites and 42 UXO affected sites in 2011) for which it is likely obligated to remediate. Continued assessment work will lead to a more accurate cost estimate of the identified sites.

The contingent liabilities associated with the contaminated sites and UXO affected sites are disclosed in Section 11 of this volume.

Table 5.7 presents the liability balances of the custodian departments and Crown corporations for remediation liabilities for contaminated sites and asset restoration liabilities for UXO affected sites, nuclear facility decommissioning and certain electronic equipment.

**TABLE 5.7**  
**ENVIRONMENTAL LIABILITIES**

	March 31/2012	March 31/2011
	\$	\$
Remediation of contaminated sites—		
Agriculture and Agri-Food .....	1,193,853	1,461,817
Canada Border Services Agency .....	2,420,800	2,285,800
Correctional Service of Canada .....	5,640,983	9,244,357
Environment .....	107,567,920	99,886,464
Fisheries and Oceans .....	102,125,797	108,698,513
Health .....	167,037	225,000
Indian Affairs and Northern Development .....	2,370,969,519	2,015,473,705
National Defence .....	425,054,380	325,455,667
National Research Council of Canada .....	636,995	79,829
Natural Resources .....	1,085,010,484	1,106,361,006
Parks Canada Agency .....	17,343,094	24,540,488
Public Works and Government Services .....	281,612,052	316,165,045
Royal Canadian Mounted Police .....	2,167,917	4,044,525
Transport .....	156,065,875	164,678,256
	<i>4,557,976,706</i>	<i>4,178,600,472</i>
Consolidated Crown corporations and other entities—		
Canadian Broadcasting Corporation .....	300,000	300,000
Enterprise Cape Breton Corporation .....	143,768,000	129,887,000
Marine Atlantic Inc. ....	73,000	
National Capital Commission .....	42,500,000	42,657,000
The Jacques-Cartier and Champlain Bridges Incorporated .....	28,100,000	1,000,000
VIA Rail Canada Inc. ....	185,000	1,627,000
	<i>214,926,000</i>	<i>175,471,000</i>
Total remediation of contaminated sites .....	<i>4,772,902,706</i>	<i>4,354,071,472</i>
Future asset restoration—		
National Defence (unexploded explosive ordnance affected sites) .....	3,756,974	15,842,947
Others .....	519,464	248,000
	<i>4,276,438</i>	<i>16,090,947</i>
Consolidated Crown corporations and other entities—		
Atomic Energy of Canada Limited (nuclear facility decommissioning) .....	3,566,256,000	3,357,046,000
Others .....	18,189,000	17,811,000
	<i>3,584,445,000</i>	<i>3,374,857,000</i>
Total future asset restoration .....	<i>3,588,721,438</i>	<i>3,390,947,947</i>
Total environmental liabilities .....	<i>8,361,624,144</i>	<i>7,745,019,419</i>



## Changes in liability for remediation of contaminated sites

Table 5.8 presents a summary of the changes in liability balances for contaminated sites. In addition to expenditures reducing environmental liabilities previously recorded, the government spent another \$31,359,698 (\$43,090,811 in 2011) as management and remediation costs on its contaminated sites when these costs became known in the year.

TABLE 5.8

### CHANGES IN LIABILITY FOR REMEDIATION OF CONTAMINATED SITES

	March 31/2012	March 31/2011
	\$	\$
Opening balance .....	4,354,071,472	3,493,060,213
Less: Expenditures reducing opening liabilities .....	274,260,194	366,429,461
Add: Changes in estimated remediation costs .....	172,542,359	1,100,787,486
New liability for sites not previously recorded .....	520,549,069	126,653,234
Closing balance .....	4,772,902,706	4,354,071,472

## Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued and matured debt.

Table 5.9 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.9

### INTEREST AND MATURED DEBT

	March 31/2012	March 31/2011
	\$	\$
Interest due .....	1,650,045,828	1,925,470,643
Interest accrued .....	4,488,488,205	4,613,002,824
Matured debt .....	240,435,600	194,328,860
Total .....	6,378,969,633	6,732,802,327

#### Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

#### Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

#### Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to other revenues if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier.

## Allowance for Guarantees

This category of accounts payable and accrued liabilities includes the allowance for guarantees provided by the Government. An allowance is recorded for guarantees when it is likely that a payment will be made in the future to honour a guarantee and when the amount of the loss can be reasonably estimated. As at March 31, 2012, the allowance for guarantees is \$506 million (\$592 million in 2011).

Additional information relating to guarantees can be found in Note 16—Contingent Liabilities in Section 2 and in Table 11.5 in Section 11 of this volume. In addition, Table 9.6 in Section 9 includes details on the borrowings of agent and non-agent enterprise Crown corporations and other government business enterprises. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government. In contrast, borrowings of non-agent enterprise Crown corporations and other government business enterprises may, at times, be guaranteed by the Government.

# SECTION 6

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Interest-Bearing Debt

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## INTEREST-BEARING DEBT

This section contains information on the interest-bearing debt of the Government. Interest-bearing debt includes the unmatured debt and pension, other future benefits and other liabilities.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

Table 6.1 presents the transactions and year-end balances of interest-bearing debt. Chart 6A presents interest-bearing debt by category for the current fiscal year.

The financial statements of the Canada Pension Plan, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Independent Auditor's Reports thereon, are presented at the end of this section.

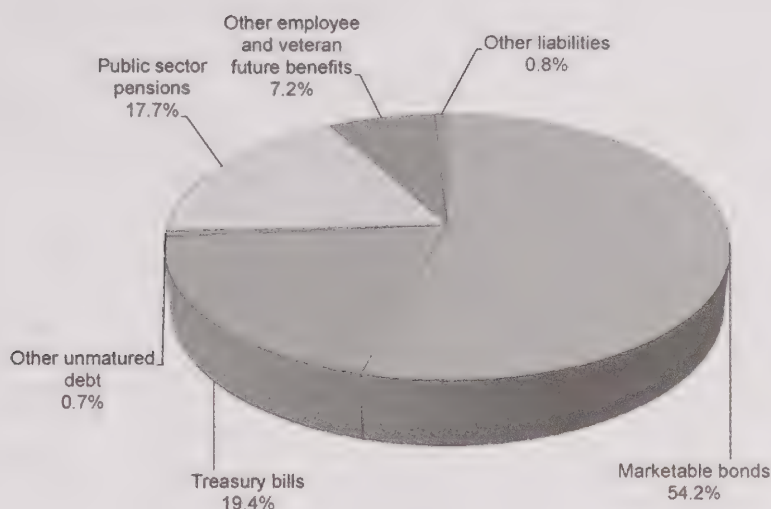
A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

**TABLE 6.1**  
**INTEREST-BEARING DEBT**

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Unmatured debt <sup>(1)</sup> —				
Payable in Canadian currency—				
Marketable bonds, Table 6.2 .....	416,080,098,582	138,062,242,189	106,002,134,000	448,140,206,771
Treasury bills, Table 6.3 .....	162,979,509,000	427,400,000,000	427,158,614,000	163,220,895,000
Retail debt, Table 6.4 .....	10,141,498,628	1,770,244,830	2,989,747,379	8,921,996,079
Bonds for Canada Pension Plan, Table 6.5 .....	26,881,000		15,763,000	11,118,000
	589,227,987,210	567,232,487,019	536,166,258,379	620,294,215,850
Payable in foreign currencies—				
Marketable bonds, Table 6.2 .....	5,655,965,028	3,083,856,637	95,408,807	8,644,412,858
Canada bills, Table 6.6 .....	1,972,102,406	9,659,040,213	9,560,281,746	2,070,860,873
	7,628,067,434	12,742,896,850	9,655,690,553	10,715,273,731
Total—Market debt .....	596,856,054,644	579,975,383,869	545,821,948,932	631,009,489,581
Cross-currency swap revaluation .....	(5,090,659,306)		(642,804,870)	(4,447,854,436)
Unamortized discounts and premiums on market debt, Table 6.7 .....	(4,484,950,791)	4,278,256,934	4,088,869,175	(4,295,563,032)
Obligation related to capital leases, Table 6.13 .....	3,685,204,455	211,489,320	263,351,510	3,633,342,265
Other unmatured debt .....	189,714,062	263,174,739		452,888,800
Total -Unmatured debt .....	591,155,363,064	584,728,304,862	549,531,364,747	626,352,303,178
Pension, other future benefits and other liabilities—				
Public sector pensions, Table 6.15—				
Superannuation accounts .....	157,886,381,498	15,745,606,767	14,326,008,949	159,305,979,316
Allowance for pension adjustments .....	(11,751,000,000)	2,430,000,000	1,074,000,000	(10,395,000,000)
	146,135,381,498	18,175,606,767	15,400,008,949	148,910,979,316
Other employee and veteran future benefits, Table 6.28 .....	58,206,000,000	7,954,000,000	5,645,000,000	60,515,000,000
Other liabilities—				
Due to Canada Pension Plan, Table 6.29 .....	23,216,340	63,045,750,575	62,931,258,112	137,708,803
Government Annuities Account .....	221,340,103	14,417,451	34,146,964	201,610,590
Deposit and trust accounts, Table 6.30 .....	2,311,234,263	2,900,202,908	2,466,634,768	2,744,802,403
Other specified purpose accounts, Table 6.33 .....	3,759,036,477	3,753,172,833	3,663,502,935	3,848,706,375
	64,520,827,183	77,667,543,767	74,740,542,779	67,447,828,171
Total -Pension, other future benefits and other liabilities .....	210,656,208,681	95,843,150,534	90,140,551,728	216,358,807,487
Total .....	801,811,571,745	680,571,455,396	639,671,916,475	842,711,110,665

<sup>(1)</sup> This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.11.



**CHART 6A****INTEREST-BEARING DEBT BY CATEGORY AT MARCH 31, 2012****UNMATURED DEBT**

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due, cross-currency swap revaluation and unamortized discounts and premiums on market debt, obligations related to capital leases and other unmatured debt.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

**Marketable Bonds**

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to redemption before maturity;
- fixed dates of maturity;
- interest payable either in coupon or registered form; and,
- face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 6.2 presents a summary of the balances and transactions for marketable bonds.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2012.

**TABLE 6.2**  
**MARKETABLE BONDS**

	April 1/2011	Receipts and other credits <sup>(1)</sup>	Payments and other charges <sup>(1)</sup>	March 31/2012
	\$	\$	\$	\$
Payable in Canadian currency—				
Matured 2011-2012 .....	41,466,841,000		41,466,841,000	
Maturing 2012-2013 .....	74,200,094,000		20,139,540,000	54,060,554,000
2013-2014 .....	43,008,117,000	33,113,857,000	3,896,860,000	72,225,114,000
2014-2015 .....	38,304,033,000	28,866,636,000	485,000,000	66,685,669,000
2015-2016 .....	30,941,559,000			30,941,559,000
2016-2017 .....	20,057,400,000	21,000,000,000		41,057,400,000
2017-2018 .....	10,342,526,000			10,342,526,000
2018-2019 .....	10,622,764,000			10,622,764,000
2019-2020 .....	17,650,000,000			17,650,000,000
2020-2021 .....	13,667,361,000			13,667,361,000
2021-2022 .....	16,623,525,074	2,680,243,603		19,303,768,677
2022-2023 .....	206,022,000	7,500,000,000		7,706,022,000
2023-2024 .....	3,757,121,000		1,258,569,000	2,498,552,000
2025-2026 .....	3,075,345,000		406,589,000	2,668,756,000
2026-2027 .....	7,041,209,003	172,969,140		7,214,178,143
2027-2028 .....	6,226,435,000		1,497,613,000	4,728,822,000
2029-2030 .....	12,665,469,000		257,000,000	12,408,469,000
2031-2032 .....	7,476,091,492	183,652,141		7,659,743,633
2033-2034 .....	13,410,295,000		138,000,000	13,272,295,000
2036-2037 .....	6,690,578,378	164,355,807		6,854,934,185
2037-2038 .....	13,999,089,000			13,999,089,000
2041-2042 .....	22,737,035,345	170,410,086		22,907,445,431
2044-2045 .....	2,241,684,290	2,351,819,412		4,593,503,702
2045-2046 .....		4,700,000,000		4,700,000,000
	416,410,594,582	100,903,943,189	69,546,012,000	447,768,525,771
Less:				
Government's holdings <sup>(2)</sup> .....	573,900,000	37,030,022,000	36,456,122,000	
Consolidation adjustment <sup>(3)</sup> .....	(243,404,000)	128,277,000		(371,681,000)
	330,496,000	37,158,299,000	36,456,122,000	(371,681,000)
Total marketable bonds payable in Canadian currency .....	416,080,098,582	138,062,242,189	106,002,134,000	448,140,206,771
Payable in foreign currencies—				
Maturing 2014-2015 .....	2,908,800,000	83,700,000		2,992,500,000
2016-2017 .....	32,233,382	2,998,227,508	4,800,000	3,025,660,890
2018-2019 .....	15,591,168	448,632		16,039,800
2019-2020 .....	2,751,993,600	97,650	87,800,000	2,664,291,250
	5,708,618,150	3,082,473,790	92,600,000	8,698,491,940
Less: Government's holdings and securities held for the retirement of unmatured debt <sup>(4)</sup> .....	52,653,122	1,382,847	2,808,807	54,079,082
Total marketable bonds payable in foreign currencies .....	5,655,965,028	3,083,856,637	95,408,807	8,644,412,858
Total .....	421,736,063,610	141,146,098,826	106,097,542,807	456,784,619,629

<sup>(1)</sup> These columns include the translation of marketable bonds payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

<sup>(2)</sup> Represents securities held for cancellation.

<sup>(3)</sup> Includes \$69 million of securities held by consolidated Crown corporations and other entities and \$441 million of borrowings by consolidated agent Crown corporations. Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

<sup>(4)</sup> These securities were assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro-Canada Limited. These are presented as a deduction from the foreign currency unmatured debt since they are held specifically for the repayment of the corresponding liabilities assumed upon the dissolution of the Corporation.

## Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- issued at a discount in lieu of interest payments;
- issued in Canadian currency only;
- issued every 2 weeks;
- common terms: 3 months, 6 months and 12 months;
- transferable; and,
- bought and sold on the open market.

The balance at March 31, 2012 consists of \$7,200 million in odd issue bills; \$49,400 million in three-month bills; \$32,500 million in six-month bills; and, \$74,300 million in 364-day bills.

Table 6.3 presents a summary of Treasury bill issues and redemptions.

**TABLE 6.3**  
**TREASURY BILLS**

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Three-month bills .....	47,300,000,000	196,900,000,000	194,800,000,000	49,400,000,000
Six-month bills .....	33,200,000,000	74,300,000,000	75,000,000,000	32,500,000,000
Other bills .....	82,500,000,000	156,200,000,000	157,200,000,000	81,500,000,000
	163,000,000,000	427,400,000,000	427,000,000,000	163,400,000,000
Less: Government's holdings— Consolidation adjustment <sup>(1)</sup> .....	20,491,000		158,614,000	179,105,000
Total .....	162,979,509,000	427,400,000,000	427,158,614,000	163,220,895,000

<sup>(1)</sup> Represents securities held by consolidated Crown corporations and other entities. Additional information is provided in Section 4 of this volume.

## Retail Debt

Retail debt includes Canada Savings Bonds and Canada Premium Bonds which are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- issued to Canadian residents;
- issued in Canadian currency only;
- registered in the name of the holder;
- fixed dates of maturity;
- not marketable;
- not subject to call before maturity;
- term to maturity of seven years or more;

— Canada Savings Bonds are redeemable on demand by the holder, with accrued interest calculated to the end of the previous month (no interest is paid if redeemed during the first 3 months following the date of issue); and,

— Canada Premium Bonds are redeemable in full or partially on any annual anniversary of the issue date and during the 30 days thereafter by the holder, with accrued interest if applicable.

Table 6.4 presents a summary of the balances and transactions for Canada Savings Bonds and Canada Premium Bonds.

**TABLE 6.4**  
**RETAIL DEBT**

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Canada Savings Bonds—				
Matured 2011-2012 .....	199,968,495		199,968,495	
Maturing 2012-2013 .....	235,047,420		32,486,146	202,561,274
2013-2014 <sup>(1)</sup> .....	328,451,686		45,787,446	282,664,240
2014-2015 <sup>(2)</sup> .....	437,524,853		64,798,295	372,726,558
2015-2016 <sup>(3)</sup> .....	425,622,914		65,761,056	359,861,858
2016-2017 <sup>(4)</sup> .....	583,264,383		96,650,392	486,613,991
2017-2018 <sup>(5)</sup> .....	1,053,605,978		187,040,872	866,565,106
2018-2019 <sup>(6)</sup> .....	1,254,261,901		269,052,994	985,208,907
2019-2020 <sup>(7)</sup> .....	808,851,699		282,223,616	526,628,083
2020-2021 <sup>(8)</sup> .....	631,447,805	902,781,160	834,905,969	699,322,996
2021-2022 .....		686,557,743	81,188,289	605,369,454
	5,958,047,134	1,589,338,903	2,159,863,570	5,387,522,467
Canada Premium Bonds—				
Matured 2011-2012 .....	464,555,888		464,555,888	
Maturing 2012-2013 .....	891,744,685	390	68,088,313	823,656,762
2013-2014 .....	741,644,012		61,608,065	680,035,947
2014-2015 .....	218,545,047		13,921,806	204,623,241
2015-2016 .....	153,930,417		9,838,519	144,091,898
2016-2017 .....	149,172,082		9,223,205	139,948,877
2017-2018 .....	132,800,802		8,695,724	124,105,078
2018-2019 <sup>(6)</sup> .....	782,780,400		128,669,339	654,111,061
2019-2020 <sup>(7)</sup> .....	427,875,304		41,281,392	386,593,912
2020-2021 <sup>(8)</sup> .....	220,402,857		20,525,414	199,877,443
2021-2022 .....		180,905,537	3,476,144	177,429,393
	4,183,451,494	180,905,927	829,883,809	3,534,473,612
Total .....	10,141,498,628	1,770,244,830	2,989,747,379	8,921,996,079

(1) Ten years maturity extension to CSB Series 46 until November 1, 2013.

(2) Ten years maturity extension to CSB Series 47 until November 1, 2014.

(3) Ten years maturity extension to CSB Series 48 until November 1, 2015.

(4) Ten years maturity extension to CSB Series 49 until November 1, 2016.

(5) Ten years maturity extension to CSB Series 50 and 52 until November 1, 2017.

(6) Ten years maturity extension to CSB Series 51, 54, 55, 56, 57, 58 and CPB Series 3, 4, 5, 6, 7.

(7) Ten years maturity extension to CSB Series 59, 60, 61, 62, 63, 64 and CPB Series 8, 9, 10, 11, 12, 13.

(8) Ten years maturity extension to CSB Series 65 and CPB Series 14.



## Bonds for Canada Pension Plan

Bonds for Canada Pension Plan are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan (CPP) Investment Board and have the following characteristics:

- not negotiable;
- not transferable;
- not assignable;
- issued in Canadian currency only;
- term to maturity of 20 years or less;
- interest payable semi-annually; and,
- redeemable at face value plus accrued interest.

Table 6.5 presents a summary of the balances and transactions for these bonds.

**TABLE 6.5**  
**BONDS FOR CANADA PENSION PLAN**

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Matured 2011-2012 .....	15,763,000		15,763,000	
Maturing 2012-2013 .....	11,118,000			11,118,000
Total .....	26,881,000		15,763,000	11,118,000

## Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money market under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

- issued at a discount in lieu of interest payments;
- term to maturity of not more than 270 days;

- transferable; and,
- bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 2012.

Table 6.6 presents a summary of Canada bill issues and redemptions.

**TABLE 6.6**  
**CANADA BILLS**

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Canada bills before revaluation .....	1,919,761,812	9,659,040,213	9,533,166,990	2,045,635,035
Exchange valuation adjustment .....	52,340,594		27,114,756	25,225,838
Total .....	1,972,102,406	9,659,040,213	9,560,281,746	2,070,860,873

## Cross-currency Swap Revaluation

This represents the unrealized gains or losses due to fluctuations in the foreign exchange value of the cross-currency swaps.

## Unamortized Discounts and Premiums on Market Debt

The unamortized discounts and premiums on market debt have the following characteristics:

- unamortized discounts on Canada bills records the portion of the discounts on outstanding Canada bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills;
- unamortized discounts on Treasury bills records the portion of the discounts on outstanding Treasury bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills; and,
- unamortized discounts and premiums on marketable bonds records the portion of the discounts and premiums on outstanding marketable bonds which has not yet been charged to expenses. Discounts and premiums are amortized over the life of the bonds.

Table 6.7 presents a summary of the balances and transactions for the unamortized discounts and premiums on market debt.

**TABLE 6.7**

### UNAMORTIZED DISCOUNTS AND PREMIUMS ON MARKET DEBT

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Unamortized discounts on Canada Bills.....	(369,510)	1,815,070	1,793,450	(347,890)
Unamortized discounts on Treasury Bills .....	(625,505,314)	1,744,747,757	1,630,922,273	(511,679,830)
Unamortized discounts and premiums on marketable bonds ....	(3,859,075,967)	2,531,694,107	2,456,153,452	(3,783,535,312)
Total .....	(4,484,950,791)	4,278,256,934	4,088,869,175	(4,295,563,032)

## Interest Rates

Table 6.8 sets out market debt as at March 31, for each of the years 2007-2008 to 2011-2012 inclusively, with the average rate of interest thereon. For purposes of comparison, market

debt is classified as Marketable bonds, Treasury bills, Retail debt, Bonds for Canada Pension Plan, Canada bills and Foreign currency notes.

**TABLE 6.8**

MARKET DEBT AS AT MARCH 31, FROM 2008 TO 2012, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Treasury bills		Retail debt		Bonds for Canada Pension Plan		Canada bills		Foreign currency notes		Total market debt	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
2012 .....	456,784	3.30	163,221	0.99	8,922	0.81	11	9.37	2,071	0.07			631,009	2.65
2011 .....	421,736	3.55	162,980	1.12	10,141	1.10	27	9.69	1,972	0.15			596,856	2.83
2010 .....	373,752	3.85	175,849	0.40	11,855	1.32	452	11.19	2,453	0.13			564,361	2.71
2009 .....	295,184	4.53	192,275	1.34	12,532	2.32	523	11.03	8,707	0.64	1,676	4.50	510,897	3.21
2008 .....	259,429	5.08	116,936	3.60	13,068	3.50	1,042	10.62	1,483	2.59	2,136	3.87	394,094	4.61

Note: The interest rate in effect at March 31 is used where various rates of interest are applicable.

Table 6.9 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 2007-2008 to 2011-2012 inclusively.

**TABLE 6.9**

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
2012 .....	0.98	0.82	0.93
2011 .....	1.01	0.29	0.92
2010 .....	0.42	0.17	0.23
2009 .....	2.83	0.46	0.46
2008 .....	4.61	2.03	2.03
Six-month bills—			
2012 .....	1.14	0.88	1.02
2011 .....	1.17	0.47	1.08
2010 .....	0.52	0.26	0.35
2009 .....	3.09	0.56	0.56
2008 .....	4.70	2.29	2.29
364 days bills—			
2012 .....	1.47	0.85	1.10
2011 .....	1.46	0.95	1.34
2010 .....	0.77	0.46	0.77
2009 .....	3.30	0.68	0.68
2008 .....	4.78	2.34	2.34
Other bills—			
2012 .....	1.00	0.82	0.97
2011 .....	0.99	0.17	0.97
2010 .....	0.25	0.18	0.24
2009 .....	3.39	0.84	0.84
2008 .....	4.47	2.20	3.06

## Maturity of Government Debt

Table 6.10 presents total market debt arranged in order of maturity.

TABLE 6.10

### MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Treasury bills		Retail debt		Bonds for Canada Pension Plan		Canada bills		Foreign currency notes		Total market debt	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
2013 .....	54,061	2.43	163,400	0.99	1,026	1.22	11	9.37	2,071	0.07			220,569	1.34
2014 .....	72,225	2.53			963	0.86							73,188	2.51
2015 .....	69,678	2.33			577	0.83							70,255	2.32
2016 .....	30,942	3.47			504	0.65							31,446	3.42
2017 .....	44,083	2.95			627	0.79							44,710	2.92
2018/22....	74,267	3.85			5,225	0.73							79,492	3.65
2023/27....	20,087	4.84											20,087	4.84
2028/32....	24,797	5.64											24,797	5.64
2033/37....	20,127	4.81											20,127	4.81
2038/42....	36,906	3.99											36,906	3.99
2043/47....	9,293	2.51											9,293	2.51
	456,466	3.30	163,400	0.99	8,922	0.81	11	9.37	2,071	0.07			630,870	2.65
Less: Gov- ernment's hold- ings and consol- idation adjust- ment <sup>(1)</sup> ...	(318)	6.47	179										(139)	6.47
Total .....	456,784	3.30	163,221	0.99	8,922	0.81	11	9.37	2,071	0.07			631,009	2.65

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.11.

<sup>(1)</sup> Includes government's holdings and securities held for the retirement of unmatured debt (Marketable bonds - \$54 million with an average interest rate of 8.43 percent) and consolidation adjustments.



## Statement of all Borrowing Transactions on behalf of Her Majesty

Table 6.11 presents information on the Government's borrowing transactions. Included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations. Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not included because such borrowings are not on behalf of Her Majesty.

**TABLE 6.11**

### STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY

(in millions of dollars)

	April 1/2011	Issues/ Borrowings	Retirements	March 31/2012
Market debt of the Government of Canada <sup>(1)</sup> .....	596,856	579,975	545,822	631,009
Cross-currency swap revaluation .....	(5,091)		(643)	(4,448)
Unamortized discounts and premiums on market debt <sup>(1)</sup> .....	(4,485)	4,278	4,089	(4,296)
Obligation related to capital leases <sup>(1)</sup> .....	3,685	211	263	3,633
Other unmatured debt .....	190	263		453
	<i>591,155</i>	<i>584,727</i>	<i>549,531</i>	<i>626,351</i>
Borrowings of enterprise Crown corporations designated as agents of Her Majesty .....	227,642	74,145	59,459	242,328
Total .....	818,797	658,872	608,990	868,679

<sup>(1)</sup> Details can be found in this section.

## Obligation related to capital leases

A capital lease is a lease that transfers substantially all the benefits and risks inherent in ownership of the asset to the lessee. The net obligation related to capital leases represents the present values of the remaining minimum lease payments under the capital lease arrangements.

Table 6.12 presents the obligation related to capital lease agreements by asset type.

**TABLE 6.12**  
**OBLIGATION RELATED TO CAPITAL LEASES**

	April 1/2011	Net changes	March 31/2012
	\$	\$	\$
Land .....	8,332,274	(602,161)	7,730,113
Buildings .....	2,563,528,180	10,674,780	2,574,202,960
Works and infrastructure .....	605,470,877	(17,608,845)	587,862,032
Machinery and equipment .....	27,816,069	9,551,513	37,367,582
Vehicles .....	480,057,055	(53,877,477)	426,179,578
Total .....	3,685,204,455	(51,862,190)	3,633,342,265

## Capital Leases

Table 6.13 provides details of obligation under capital lease arrangements.

**TABLE 6.13**  
**DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES**  
(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) <sup>(1)</sup>	Balances at March 31, 2012		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
Canadian Heritage—						
National Film Board —						
Spirit 4K Film Scanner and DataCine .....	July 2008	5	8.00	279	6	273
Other capital leases less than \$1,000,000 .....				186	12	174
				465	18	447
Environment—						
Carleton University, Ottawa - National Wildlife Research Centre .....	May 2002	25	5.63	19,500	6,563	12,937
National Defence—						
Longue Pointe Supply Depot .....	Nov 1994	35	7.64	59,536	26,853	32,683
Edmonton Armoury - North .....	Dec 2000	20	5.62	12,261	2,572	9,689
Edmonton Armoury - South .....	May 2001	20	6.07	19,305	4,359	14,946
Shawinigan Armoury .....	May 1999	20	5.46	3,971	687	3,284
Milit-Air (NFTC) .....	Dec 1999	20	5.78	471,799	93,259	378,540
Milit-Air (NFTC) .....	Oct 2003	17	5.87	61,190	13,551	47,639
Montfort Hospital - Health Services .....	Oct 2003	17	5.26	60,843	15,119	45,724
				688,905	156,400	532,505
Natural Resources—						
183 Longwood Drive, Hamilton .....	Nov 2010	25	3.45	111,421	35,285	76,136

TABLE 6.13

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Continued*  
(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) <sup>(1)</sup>	Balances at March 31, 2012		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
Parliament—						
House of Commons—						
Speed Master - Heidelberg .....	Feb 2011	5	5.25	1,564	153	1,411
Other capital leases less than \$1,000,000 .....				2,058	167	1,891
				3,622	320	3,302
Public Safety and Emergency Preparedness—						
Royal Canadian Mounted Police—						
RCMP Detachment, Cornwall .....	Aug 2009	25	5.54	25,690	10,994	14,696
Public Works and Government Services—						
1 Arctic Road, Inuvik .....	March 2008	10	10.73	1,030	273	757
101 Frederick Street, Kitchener (Lease 1 of 2) .....	July 2010	5	2.98	705	34	671
101 Frederick Street, Kitchener (Lease 2 of 2) .....	July 2010	5	7.66	1,382	162	1,220
110 O'Connor Street, Ottawa (Lease 1 of 6) .....	April 2009	10	5.70	4,045	716	3,329
110 O'Connor Street, Ottawa (Lease 2 of 6) .....	April 2009	10	5.43	3,970	673	3,297
110 O'Connor Street, Ottawa (Lease 3 of 6) .....	Dec 2009	10	5.43	7,244	1,329	5,915
110 O'Connor Street, Ottawa (Lease 4 of 6) .....	Dec 2009	10	5.43	5,371	986	4,385
110 O'Connor Street, Ottawa (Lease 5 of 6) .....	Dec 2009	10	5.43	2,805	515	2,290
110 O'Connor Street, Ottawa (Lease 6 of 6) .....	April 2010	10	4.37	1,586	241	1,345
1104 Ikaluktuutiak Drive, Iqaluit .....	Nov 2011	10	2.60	6,146	711	5,435
1130 Morrison Drive, Ottawa .....	April 2003	10	6.12	189	6	183
1164 Devonshire Avenue, North Bay .....	April 2011	10	3.67	1,755	262	1,493
117 Glencoe Drive, Mount Pearl .....	Aug 2009	10	3.57	2,756	334	2,422
1300 Bath Road, Kingston .....	Feb 2012	10	2.20	1,216	123	1,093
135 Hunter Street East, Hamilton .....	June 2003	10	5.66	501	17	484
1363 Fourth Avenue, Prince George .....	Dec 2010	10	6.84	1,516	375	1,141
1431 Merivale Road, Ottawa .....	Oct 2007	10	8.22	2,888	571	2,317
144 Millennium Drive, Quispamsis .....	Nov 2011	10	8.74	1,868	814	1,054
1484 Centennial Drive, Kingston .....	Oct 2006	10	18.24	2,436	771	1,665
1550 Estimauville Avenue, Quebec .....	Nov 2011	20	8.24	85,454	43,111	42,343
159 Cleopatra Drive, Ottawa .....	March 2011	10	1.33	5,001	287	4,714
1600 Star Top Road, Ottawa .....	July 2004	15	7.15	22,179	4,913	17,266
1620 Dickson Avenue, Kelowna .....	April 2006	10	4.38	1,399	118	1,281
1725 Woodward Drive, Ottawa (Lease 1 of 2) .....	Dec 2009	10	8.94	3,440	957	2,483
1725 Woodward Drive, Ottawa (Lease 2 of 2) .....	Dec 2009	10	8.55	3,178	852	2,326
179 Third Avenue, Timmins .....	Feb 2010	10	8.69	5,992	1,656	4,336
18 Corporation Drive, Brampton .....	April 2004	9	4.37	456	11	445
1801 Hollis and Duke, Halifax .....	Oct 2009	10	3.89	3,587	491	3,096
181 Queen Street, Ottawa .....	March 2004	20	10.65	43,680	19,343	24,337
1925 McCallum Road, Abbotsford .....	Nov 2008	15	4.30	4,662	1,069	3,593
200 John Street West, Oshawa .....	Nov 2009	10	7.16	2,107	485	1,622
22 de Varennes Street, Gatineau .....	Nov 2007	10	10.97	3,461	882	2,579
220 Fortin Street, Quebec .....	Dec 2007	10	15.65	1,338	454	884
2455 Don Reid Drive, Ottawa .....	Dec 2009	15	7.71	3,908	1,418	2,490
248 McArthur Avenue, Ottawa .....	Sept 2002	10	7.91	179	3	176
2525 Dixie Road, Mississauga .....	Oct 2009	5	6.67	1,030	84	946
2655 Lancaster Road, Ottawa (Lease 1 of 2) .....	Feb 2009	8	3.94	958	87	871
2655 Lancaster Road, Ottawa (Lease 2 of 2) .....	July 2009	8	4.66	843	89	754
269 Laurier Avenue, Ottawa .....	Sept 2005	15	4.18	49,171	7,779	41,392
275 De Baets Street, Winnipeg .....	Feb 2007	10	17.42	1,351	442	909
2920 Highway 104, Antigonish .....	Feb 2006	10	7.76	628	86	542
295 Belliveau Avenue, Shediac .....	Jan 2007	15	7.93	3,781	1,161	2,620
3 Lower Malpeque Road, Charlottetown .....	June 2008	10	4.19	870	105	765
3085 Glen Erin Drive, Mississauga (Lease 1 of 2) .....	Aug 2010	7	7.28	1,519	263	1,256
3085 Glen Erin Drive, Mississauga (Lease 2 of 2) .....	Nov 2010	10	5.74	2,472	523	1,949
325 Broadway Avenue, Winnipeg .....	Jan 2008	10	10.37	8,001	1,993	6,008
3299 Industriel Boulevard, Sherbrooke .....	Nov 2009	10	6.24	1,469	307	1,162
351 Saint-Joseph Boulevard, Gatineau (Lease 1 of 2) .....	Aug 2011	25	5.28	86,105	38,314	47,791
351 Saint-Joseph Boulevard, Gatineau (Lease 2 of 2) .....	Dec 2011	25	7.33	22,564	12,113	10,451
3600 Lysander Lane, Richmond .....	March 2010	10	0.43	3,034	53	2,981

TABLE 6.13

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Continued*

(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) <sup>(1)</sup>	Balances at March 31, 2012		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
365 Hargrave Street, Winnipeg .....	July 2003	10	4.65	631	19	612
400 City Hall Square East, Windsor .....	Jan 2006	10	9.89	2,592	434	2,158
419 Kensington Avenue, Estevan .....	Oct 2011	10	2.87	1,236	155	1,081
444 Fifth Street, Shawinigan .....	Dec 2011	10	8.50	3,086	987	2,099
4455 12th Avenue, Shawinigan-Sud .....	Sept 2003	10	8.85	594	38	556
485 Bishop Drive, Fredericton .....	Dec 2011	15	6.16	1,674	574	1,100
4901-05 46th Street, Red Deer .....	Aug 2011	10	3.11	2,392	318	2,074
50 King Street, Moncton .....	June 2002	10	6.40	42		42
50 Queen Street North, Kitchener .....	Nov 2006	7	7.81	1,077	67	1,010
5019, 52nd Street, Yellowknife .....	Feb 2011	10	2.54	1,882	198	1,684
520 Exmouth Street, Sarnia .....	Dec 2006	10	4.08	2,497	227	2,270
555 McAllister Drive, Saint John .....	Nov 2007	10	8.16	3,561	709	2,852
6th and 2nd Building, Edmonton .....	Sept 2009	5	3.49	709	30	679
635 8th Avenue South West, Calgary .....	July 2009	10	3.55	7,735	940	6,795
65 John Savage Avenue, Dartmouth .....	Oct 2004	10	5.93	1,043	76	967
6503 67th Street, Red Deer .....	Sept 2009	10	4.81	973	156	817
78 Richmond Street West, Oshawa .....	July 2009	5	9.75	2,124	231	1,893
8 Colonnade Road, Ottawa .....	May 2007	10	5.91	1,480	204	1,276
8 Queen Street East, Sault Ste Marie .....	June 2010	10	4.95	2,385	426	1,959
81 Kingmingya Road, Inuvik .....	Jan 2011	10	7.35	1,337	353	984
825-827 Fort Street, Victoria .....	Oct 2011	10	2.66	1,814	213	1,601
859 Main Street, Moncton .....	July 2008	10	5.49	1,210	188	1,022
985 McGill Place, Kamloops .....	June 2002	15	13.50	1,586	449	1,137
98-100 Racine Street East, Saguenay .....	June 2011	9	5.36	1,594	332	1,262
Admiral Building, Ottawa .....	Aug 2009	15	11.51	2,092	1,017	1,075
Albion Executive Tower, Ottawa .....	Dec 2009	10	6.80	2,462	547	1,915
Anderson Building, Selkirk .....	Jan 2012	10	2.18	1,234	121	1,113
Bank of Canada, Ottawa .....	Sept 2002	10	6.00	671	10	661
Barker House, Fredericton .....	April 2010	10	2.82	2,863	307	2,556
Bell Canada Place, Ottawa .....	May 2003	15	10.88	5,745	1,556	4,189
Bell Tower, Edmonton .....	Jan 2004	10	18.61	1,137	173	964
Bonaventure Place, Montreal .....	May 2005	10	16.43	2,715	596	2,119
Broad Street Crossing, Regina (Lease 1 of 2) .....	May 2008	10	4.88	1,326	180	1,146
Broad Street Crossing, Regina (Lease 2 of 2) .....	May 2008	10	9.77	1,026	255	771
C. D. Howe Building, Ottawa .....	Sept 1977	35	9.19	2,542	57	2,485
Canada Building, Ottawa .....	April 2007	10	4.27	3,610	365	3,245
Canada Building & Enterprise Building, Ottawa .....	April 2004	9	5.94	7,235	227	7,008
Canada Place Building, Edmonton .....	Oct 2007	25	4.44	383,350	139,359	243,991
Canada Post Place, Ottawa .....	Dec 2004	15	4.91	23,532	3,955	19,577
Cargill Building, Winnipeg .....	July 2008	10	7.38	7,188	1,444	5,744
Carling Square, Tower I, Ottawa .....	Oct 2007	10	11.76	4,565	1,216	3,349
Carling Square, Tower II, Ottawa .....	Dec 2007	10	7.83	7,628	1,483	6,145
Centennial House, Winnipeg .....	April 2008	10	4.69	3,146	413	2,733
Centennial Towers, Ottawa .....	Dec 2003	10	6.70	18,155	1,022	17,133
Chahko Mika Mall, Nelson .....	Nov 2011	10	7.89	2,725	817	1,908
Chebucto Place, Halifax .....	May 2011	10	3.45	1,864	272	1,592
Chief Joseph Big Plume Building, Sarcee .....	Jan 2011	10	5.93	3,950	874	3,076
City Place, Winnipeg (Lease 1 of 2) .....	Nov 2008	10	9.16	1,987	501	1,486
City Place, Winnipeg (Lease 2 of 2) .....	April 2009	10	7.04	3,855	823	3,032
Coast Guard Base, Mount Pearl .....	Feb 2011	8	2.21	1,800	131	1,669
Colonnade Warehouse, Nepean .....	April 2007	10	7.80	1,028	179	849
Commodity Exchange & Winnipeg Square, Winnipeg (Lease 1 of 2) .....	Jan 2009	9	9.61	4,362	1,040	3,322
Commodity Exchange & Winnipeg Square, Winnipeg (Lease 2 of 2) .....	Jan 2009	9	9.74	3,110	750	2,360
Crownest Trail Plaza, Lethbridge .....	July 2008	10	5.83	1,118	186	932
De La Cité Place, Gatineau .....	Dec 2003	15	9.78	26,027	6,958	19,069
Des Explorateurs Place, Gatineau .....	Oct 2008	10	4.68	2,041	288	1,753
Federal Court, Montreal .....	Feb 1994	20	21.53	3,136	564	2,572
Fontaine Building, Gatineau .....	Jan 2008	15	5.82	35,615	9,192	26,423



TABLE 6.13

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Continued*  
(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) <sup>(1)</sup>	Balances at March 31, 2012		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
Fraser Building, Ottawa .....	Feb 2010	10	3.24	3,588	423	3,165
Frederick Square, Fredericton .....	Dec 2011	10	2.31	1,278	134	1,144
Galleries Laurentides, Saint-Jérôme .....	June 2007	10	15.13	1,272	393	879
Glencoe Building, Mount Pearl .....	Dec 2007	10	10.74	2,228	565	1,663
Guy Favreau Complex, Montreal .....	Jan 2004	15	5.84	76,004	17,638	58,366
Hamilton Centre, Regina .....	June 2002	10	15.88	136	3	133
Harry Hays Building, Calgary .....	Oct 2007	25	4.44	379,499	137,990	241,509
Heritage Court, Moncton .....	July 2002	10	11.36	179	3	176
Historic Properties, Halifax .....	Jan 2006	10	8.18	1,535	217	1,318
I.C.A.O., Montreal .....	Nov 1996	20	9.94	74,582	18,744	55,838
Iberville IV Tower, Sainte-Foy .....	April 2005	10	4.68	531	37	494
Jean Edmonds Tower North, Ottawa .....	Jan 2005	10	4.53	24,940	1,532	23,408
Joe Tobie Building, Yellowknife .....	April 2008	5	3.08	307	5	302
Joseph Shepard Building, Toronto .....	Oct 2007	25	4.44	262,384	95,414	166,970
Judicial Complex, Toronto .....	April 2006	20	11.40	83,095	43,557	39,538
Kamotiq Building, Nunavut .....	April 2011	10	5.10	5,062	1,009	4,053
Kent Square Building, Ottawa .....	Oct 2007	10	4.52	3,534	410	3,124
Laurier Place, Ottawa .....	May 2009	10	5.51	3,188	554	2,634
Library Square (Block 56), Vancouver .....	May 1995	25	9.68	53,891	16,608	37,283
Lionel Chevrier Building, Cornwall .....	Dec 2004	15	6.07	6,066	1,226	4,840
Louis St-Laurent Building, Gatineau .....	Nov 2001	15	6.38	42,133	7,101	35,032
Maritime Centre, Halifax (Lease 1 of 3) .....	Oct 2006	10	10.41	930	190	740
Maritime Centre, Halifax (Lease 2 of 3) .....	Jan 2010	15	6.26	20,268	6,437	13,831
Maritime Centre, Halifax (Lease 3 of 3) .....	Jan 2010	15	5.78	2,103	628	1,475
Megasys Phase II, Calgary .....	Feb 2008	10	5.62	5,303	791	4,512
Mercury Centre, Ottawa .....	Jan 2007	25	4.50	128,399	43,459	84,940
Mews Place, St. John's .....	Oct 2011	10	2.37	3,427	364	3,063
Midwest Surveys Building, Calgary .....	April 2007	10	17.88	3,338	1,142	2,196
Montcalm Place, Phase III, Gatineau .....	Dec 2003	15	8.65	27,130	6,567	20,563
Narono Building, Ottawa .....	Feb 2008	10	4.61	1,531	192	1,339
Nova Plaza, Yellowknife (Lease 1 of 2) .....	April 2009	10	6.00	3,060	566	2,494
Nova Plaza, Yellowknife (Lease 2 of 2) .....	April 2010	10	10.21	1,580	503	1,077
Parks Canada Building, Dartmouth .....	July 2009	20	7.61	4,676	2,076	2,600
Queen Square, Dartmouth .....	Sept 2011	10	3.18	12,561	1,720	10,841
RCMP Building, Montreal .....	Oct 2007	25	4.44	65,795	24,010	41,785
Revenu Canada Building, Montreal .....	Oct 2007	25	4.44	134,137	48,797	85,340
Roper Ridge Business Park, Edmonton .....	Nov 2008	10	6.43	5,853	1,111	4,742
Rosdev de Ville, Gatineau .....	June 2007	10	4.58	19,104	2,121	16,983
Royal Bank Building, Toronto .....	May 2002	10	12.50	437	5	432
Royal Centre, New Westminster (Lease 1 of 2) .....	Nov 2008	10	11.22	1,911	564	1,347
Royal Centre, New Westminster (Lease 2 of 2) .....	March 2011	9	5.96	1,263	272	991
Samuel-Holland Complex, Quebec .....	July 2011	10	3.13	1,382	183	1,199
Sixty Queen Building, Ottawa (Lease 1 of 2) .....	July 2008	10	3.94	1,791	196	1,595
Sixty Queen Building, Ottawa (Lease 2 of 2) .....	May 2009	9	0.32	5,128	49	5,079
Sixty-Six Slater Building, Ottawa (Lease 1 of 2) .....	April 2009	10	4.95	4,285	670	3,615
Sixty-Six Slater Building, Ottawa (Lease 2 of 2) .....	Sept 2010	10	5.53	1,756	355	1,401
Skyline Complex, Ottawa .....	Oct 2007	25	4.44	296,533	107,998	188,535
Smith Building, St. John's .....	July 2009	10	7.08	3,411	749	2,662
Terrasses de la Chaudière, Gatineau .....	Jan 1993	20	9.95	72,020	6,969	65,051
The Baker Center Building, Edmonton .....	Dec 2007	10	4.45	1,037	122	915
The Inuksugait Plaza, Iqaluit .....	Oct 2006	10	14.28	988	262	726
The New Two Seventy Building, Ottawa .....	June 2007	10	4.58	6,041	672	5,369
The Standard Life Centre, Hamilton .....	Dec 2007	5	11.15	480	19	461
Thomas D'Arcy McGee Building, Ottawa .....	Oct 2007	25	4.44	231,567	84,148	147,419
Time Square Building, Ottawa .....	Oct 2010	10	4.76	5,731	1,025	4,706
Trebla Building, Ottawa (Lease 1 of 2) .....	April 2009	10	9.46	7,639	2,069	5,570
Trebla Building, Ottawa (Lease 2 of 2) .....	April 2009	10	2.73	807	73	734
Trusco Building, Ottawa .....	Sept 2006	20	4.28	100,145	25,509	74,636
Urbandale Building, Ottawa .....	June 2002	10	4.40	88		88

TABLE 6.13

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Concluded*  
(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) <sup>(1)</sup>	Balances at March 31, 2012		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
VAC Records Management Centre, Charlottetown . . .	Nov 2007	15	13.43	3,490	1,632	1,858
Vanguard Building, Ottawa . . . . .	Nov 2007	10	4.80	2,658	330	2,328
Vault Building, Lethbridge . . . . .	April 2008	10	6.18	1,209	201	1,008
Waldron Building, Yellowknife . . . . .	Aug 2007	10	12.22	1,356	363	993
Wellington Place, Sherbrooke . . . . .	Feb 2005	8	6.30	238	7	231
Woodward's Abbott Building, Vancouver . . . . .	Jan 2010	15	5.35	5,896	1,650	4,246
Other capital leases less than \$1,000,000 . . . . .				85,588	22,788	62,800
				3,352,822	1,075,681	2,277,141
Shared Services Canada—						
IBM-Enterprise Class Z196 Server, model 2817-M32 CPC1 for DCH (AMR 9-59) . . . . .	Oct 2011	4	1.20	7,847	158	7,689
IBM-Enterprise Class Z196 Server, model 2817-M32 CPC2 for DCH (AMR 9-59) . . . . .	Oct 2011	4	1.20	5,496	111	5,385
IBM-Enterprise Class Z196 Server, model 2817-M32 CPC7 for DCH (AMR 9-59) . . . . .	Oct 2011	4	1.20	5,368	108	5,260
IBM-Enterprise Class Z196 Server, model 2817-M32 CPC8 for DCH (AMR 9-59) . . . . .	Oct 2011	4	1.20	4,891	99	4,792
IBM-Enterprise Class Z196 Server, model 2817-M32 CPC9 for DCH (AMR 9-59) . . . . .	Oct 2011	4	1.20	3,337	67	3,270
IBM-Enterprise Class Z196 Server for DND Mainframe 1 . . . . .	Jan 2012	2	0.06	3,382	200	3,182
IBM-Enterprise Class Z196 Server for DND Mainframe 2 . . . . .	Jan 2012	2	0.06	649	38	611
IBM-Enterprise Class Z196 Server for DND Mainframe 3 . . . . .	Jan 2012	2	0.06	2,102	124	1,978
IBM-Enterprise Class Z196 Server for DND Mainframe 4 . . . . .	Jan 2011	3	0.00	932	1	931
				34,004	906	33,098
Transport—						
Confederation Bridge . . . . .	May 1997	35	6.16	1,327,808	739,946	587,862
Other departments—						
Capital leases less than \$1,000,000 . . . . .				547	26	521
				5,564,784	2,026,139	3,538,645
Consolidated Crown corporations and other entities—						
Canadian Broadcasting Corporation—						
HD3 Mobile . . . . .	Jan 2011	5	2.95	6,632	367	6,265
Telesat . . . . .	Feb 2001	17	6.80	70,174	12,288	57,886
				76,806	12,655	64,151
Canadian Museum of Nature—						
Natural Heritage Building, Gatineau, Que . . . . .	Sept 1996	35	9.88	68,250	38,128	30,122
Canadian Race Relations Foundation—						
Capital leases less than \$1,000,000 . . . . .				8	1	7
Defence Construction (1951) Limited						
Capital leases less than \$1,000,000 . . . . .				405	42	363
First Nations Statistical Institute—						
Capital leases less than \$1,000,000 . . . . .				27	3	24
Sustainable Development Technology Canada—						
Capital leases less than \$1,000,000 . . . . .				33	3	30
				145,529	50,832	94,697
Total . . . . .				5,710,313	2,076,971	3,633,342

<sup>(1)</sup> For lessors and lessees, the financing rate of a lease agreement is subject to change over the term of lease.

# Minimum lease payments related to capital leases

Table 6.14 presents upcoming minimum leases payments for the next five years by ministry.

**TABLE 6.14**

## MINIMUM LEASE PAYMENTS RELATED TO CAPITAL LEASES

(in thousands of dollars)

	Payments due in					2018 and subsequent years	Total
	2013	2014	2015	2016	2017		
Canadian Heritage—							
National Film Board—							
Remaining payments .....	359	63	43				465
Imputed interest .....	9	5	4				18
	350	58	39				447
Environment—							
Remaining payments .....	1,300	1,300	1,300	1,300	1,300	13,000	19,500
Imputed interest .....	729	696	662	626	588	3,262	156,563
	571	604	638	674	712	9,738	12,937
National Defence—							
Remaining payments .....	82,330	82,303	82,240	82,182	82,118	277,732	688,905
Imputed interest .....	29,964	26,937	23,714	20,294	16,676	38,815	156,400
	52,366	55,366	58,526	61,888	65,442	238,917	532,505
Natural Resources—							
Remaining payments .....	4,718	4,718	4,718	4,718	4,718	87,831	111,421
Imputed interest .....	2,593	2,519	2,442	2,362	2,280	23,089	35,285
	2,125	2,199	2,276	2,356	2,438	64,742	76,136
Parliament—							
House of Commons—							
Remaining payments .....	959	955	953	755			3,622
Imputed interest .....	141	102	60	17			320
	818	853	893	738			3,302
Public Safety and Emergency Preparedness—							
Royal Canadian Mounted Police—							
Remaining payments .....	1,146	1,146	1,146	1,146	1,146	19,960	25,690
Imputed interest .....	805	786	766	744	721	7,172	10,994
	341	360	380	402	425	12,788	14,696
Public Works and Government Services—							
Remaining payments .....	280,226	307,023	236,429	224,803	250,217	2,054,124	3,352,822
Imputed interest .....	125,968	111,307	101,411	92,706	82,511	561,778	1,075,681
	154,258	195,716	135,018	132,097	167,706	1,492,346	2,277,141
Shared Services Canada—							
Remaining payments .....	11,734	10,725	7,697	3,848			34,004
Imputed interest .....	559	251	87	9			906
	11,175	10,474	7,610	3,839			33,098
Transport—							
Remaining payments .....	60,529	57,506	58,375	59,257	60,152	1,031,989	1,327,808
Imputed interest .....	42,119	38,257	38,250	38,215	38,153	544,952	739,946
	18,410	19,249	20,125	21,042	21,999	487,037	587,862
Other departments—							
Capital leases less than \$1,000,000—							
Remaining payments .....	273	191	57	24	2		547
Imputed interest .....	16	8	2				26
	257	183	55	24	2		521
	240,671	285,062	225,560	223,060	258,724	2,305,568	3,538,645

TABLE 6.14

MINIMUM LEASE PAYMENTS RELATED TO CAPITAL LEASES—*Concluded*

(in thousands of dollars)

	Payments due in						Total
	2013	2014	2015	2016	2017	2018 and subsequent years	
Consolidated Crown corporations and other entities—							
Canadian Broadcasting Corporation—							
Remaining payments.....	13,760	13,760	13,760	13,472	12,030	10,024	76,806
Imputed interest.....	3,831	3,102	2,536	1,815	1,098	273	12,655
	9,929	10,658	11,224	11,657	10,932	9,751	64,151
Canadian Museum of Nature—							
Remaining payments.....	3,500	3,500	3,500	3,500	3,500	50,750	68,250
Imputed interest.....	2,967	2,912	2,851	2,783	2,709	23,906	38,128
	533	588	649	717	791	26,844	30,122
Canadian Race Relations Foundation —							
Remaining payments.....	3	3	2				8
Imputed interest.....	1						1
	2	3	2				7
Defence Construction (1951) Limited—							
Remaining payments.....	140	123	82	51	9		405
Imputed interest.....	20	15	6	1			42
	120	108	76	50	9		363
First Nations Statistical Institute—							
Remaining payments.....	9	9	9				27
Imputed interest.....	1	1	1				3
	8	8	8				24
Sustainable Development Technology Canada—							
Remaining payments.....	15	15	3				33
Imputed interest.....	1	1	1				3
	14	14	2				30
	10,606	11,379	11,961	12,424	11,732	36,595	94,697
Total.....	251,277	296,441	237,521	235,484	270,456	2,342,163	3,633,342
Summary—							
Remaining payments.....	461,001	483,340	410,314	395,056	415,192	3,545,410	5,710,313
Imputed interest.....	209,724	186,899	172,793	159,572	144,736	1,203,247	2,076,971
Net obligation.....	251,277	296,441	237,521	235,484	270,456	2,342,163	3,633,342



## PENSIONS AND OTHER FUTURE BENEFITS

Pensions and other future benefits include liabilities for public sector pensions and other employee and veteran future benefits established under the authority of section 64 of the *Financial Administration Act*.

### Public Sector Pensions

The Government sponsors defined benefit pension plans covering substantially all its employees, principally members of the public service and certain Public Service corporations and territorial governments, the Canadian Forces, including the Reserve Force and the Royal Canadian Mounted Police. It also has obligations for several other pension plans; the two most significant ones being for Members of Parliament and federally appointed judges.

The liability for public sector pensions represents the Government's obligations for the major pension plans it sponsors. It is recorded through superannuation accounts, which are generally established pursuant to legislation, and through adjustment allowance accounts. The allowance accounts are used to record: the accumulated amortization of any shortfall or excess between the liability for public sector pensions determined on an actuarial basis for accounting purposes and the balances of the superannuation accounts, the accumulated differential between interest credited to the superannuation accounts and interest based on the actuarial obligations, and any other accounting adjustment required under the Government's accounting policies.

The legislation requires that all pension obligations arising from these plans be met. Prior to April 1, 2000, separate market invested funds were not maintained and no formal debt instruments are issued to the pension accounts by the Government in recognition of the amounts related to pensionable service for this period. Since April 1, 2000, amounts equal to contributions less benefits and other payments related to the public service, Canadian Forces and Royal Canadian Mounted Police pension plans, and for the Reserve Force Pension Plan, are transferred to the Public Sector Pension Investment Board (PSPIB) for investment in capital markets. The goal of PSPIB is to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans. PSPIB reports the results of the investments in an annual report tabled in Parliament.

Additional information on the above mentioned plans can be found in the annual reports of the administration of the plans that are tabled in Parliament.

#### i. Pension plans

*Public Service Pension Plan, Canadian Forces Pension Plan including the Reserve Force Pension Plan and Royal Canadian Mounted Police Pension Plan*

Under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, basic pensions for these plans are generally based on the best five consecutive year's average earnings and accrue at two percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Basic pension benefits are coordinated with benefits under the Canada/Quebec Pension Plans. Pension benefits are indexed annually on January 1 to the cost of living.

In 2012, plan members' contributions were 5.8 percent (5.5 percent in 2011) for the first nine months and 6.2 percent (5.8 percent in 2011) for the last three months on salary up to the Yearly Maximum Pensionable Earnings (YMPE) for Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) purposes and 8.4 percent (8.4 percent in 2011) for the first nine months and 8.6 percent (8.4 percent in 2011) for the last three months on salary above the YMPE.

Employer contributions are made monthly to provide for the cost (net of employee contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. For 2012, the employer contribution rates were about 1.8, 2.5 and 2.0 (1.9, 2.5 and 2.2 respectively in 2011) times the current year's employee contribution for the plans under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, respectively.

Since April 1, 2000, new contributions made to these pension plans by both plan members and by the Government as the employer are credited to pension fund accounts. An amount equal to these contributions less benefits and other payments related to post March 2000 service is transferred to PSPIB to be invested in capital markets.

The superannuation accounts, which continue to record the transactions that pertain to pre April 1, 2000 service, are credited with interest at rates that are based on the Government of Canada long-term bond rate. The average interest rate credited to the accounts was about 5.9 percent in 2012 (6.5 percent in 2011). The pension fund accounts, which record the transactions that pertain to service since April 1, 2000, are only flow through accounts used to transfer funds to PSPIB and as such, do not earn interest. The balance in these accounts at year-end corresponds to money that was in transit or pending transfer to PSPIB.

To reflect *Income Tax Act* restrictions on the benefits payable from registered pension plans, pension legislation contains a number of provisions to allow various federal service superannuation plans to adapt to the tax restrictions. These include Retirement Compensation Arrangements Accounts established under the *Special Retirement Arrangements Act* (SRAA), to record transactions for those pension benefits above the limits, or not permitted under the *Income Tax Act*.

*Members of Parliament retiring allowances*

Members of Parliament are eligible at age 55 to receive a basic allowance upon termination of membership and after having contributed to the plan for at least six years. The basic allowance is based on the best five years' average sessional indemnity and accrues at a rate of 3 percent of average sessional indemnities for both Members of the House of Commons and for Senators. Basic allowances are indexed annually on January 1 to the cost of living once recipients reach age 60.

Members' contributions for these benefits are generally 7 percent for Members of the House of Commons and for Senators. The Government contributions are made monthly to provide for the cost (net of Members' contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The Government contributions, expressed as a multiple of Members' contributions, are on average as follows:

	2012	2011
Members of Parliament—		
House of Commons—		
Retiring allowances account . . . . .	5.0	4.3
Compensation arrangements account . . . . .	8.2	7.8
The Senate—		
Retiring allowances account . . . . .	3.8	3.6
Compensation arrangements account . . . . .	4.8	4.7

Contributions are credited to the appropriate pension accounts. The accounts earn interest at a rate of 2.5 percent per quarter.

*Pension plan for federally appointed judges*

This plan provides fully indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan does not have an explicit accrual rate for benefits. Instead, the full benefit amount is generally payable when the member has completed 15 years of pensionable service and the sum of the member's age and years of service totals 80.

Judges appointed to the bench before February 17, 1975, make required contributions of 1.5 percent of salary. All other judges contribute 7 percent of salary. Legislation does not require a specific pension account to be maintained to record the transactions pertaining to this plan. Therefore, except for the portion recorded in the Supplementary Retirement Benefit Account, the liability pertaining to this plan is recorded through an allowance account. During the year, benefits paid are recorded as expenditures against the statutory payment authority. The expense is adjusted at year-end through an allowance account, to bring the current year expense from an expenditure to an accrual accounting basis, similar to that of the other pension plans. During the year, the benefit payments charged to the expenditure authority amounted to \$112 million (\$108 million in 2011). At

March 31, 2012, the portion of the pension liability recorded through an allowance account for the judges' pension plan amounted to \$2,012 million (\$1,895 million in 2011).

*ii. Actuarial valuations*

As required under the *Public Pensions Reporting Act*, actuarial valuations are performed at least every three years for funding purposes on the major pension plans using the projected benefit method pro rated on services.

The most recent date for the actuarial valuation of each pension plan is as follows:

Public Service—March 31, 2011;

Canadian Forces—March 31, 2010;

Royal Canadian Mounted Police—March 31, 2011;

Members of Parliament—March 31, 2010;

Federally appointed judges—March 31, 2010.

Actuarial valuations for the Retirement Compensation Arrangements (RCA) related to the public service, Canadian Forces, Royal Canadian Mounted Police and Members of Parliament pension plans were done as part of the valuation of the related plan.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency identified be credited to the appropriate account or fund in equal instalments over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. During the year, credit adjustments of \$6.2 million, \$0.6 million and \$249 million (\$6.2 million, \$0.6 million and nil in 2011) were made to the Retirement Compensation Arrangements Account No. 2, the Members of Parliament Retirement Compensation Arrangements Account and the Canadian Forces Pension Fund Account respectively as a result of their last actuarial valuation.

A comparable provision gives authority to deal with excesses in the superannuation accounts by debiting the appropriate account over a period of up to fifteen years. Any future surpluses identified in the Pension Funds may be dealt with by a reduction of Government and/or plan member contributions, or by withdrawing amounts from the Fund. As a result of the last actuarial valuations, no debit adjustment was made during the year (nil in 2011).

Table 6.15 presents a summary of the balances and transactions for the liability for public sector pensions. Receipts and other credits for the pension accounts consist of contributions from plan members, related contributions from the Government and participating Public Service corporations and territorial governments, transfers from other pension funds, other contributions related to actuarial liability adjustments, refunds of refundable tax and interest. Payments and other charges for the pension accounts consist of annuity payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions, pension di-

vision payments, transfer value payments, transfers to other plans, remittances of refundable tax, payment of administrative expenses, debits resulting from triennial actuarial reviews, and transfers to PSPIB. Adjustments to the allowance account result from annual actuarial valuations

performed for accounting purposes, between the interest based on the actuarial obligations and interest credited to the pension accounts, and from any other accounting adjustment required under the Government's accounting policies.

**TABLE 6.15**  
**PUBLIC SECTOR PENSIONS**

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Public Service Superannuation Account,				
Table 6.17 .....	95,782,026,737	5,631,510,425	4,971,716,982	96,441,820,180
Allowance for pension adjustments .....	(10,913,000,000)	441,000,000	451,000,000	(10,923,000,000)
	84,869,026,737	6,072,510,425	5,422,716,982	85,518,820,180
Public Service Pension Fund Account,				
Table 6.18 .....	231,056,338	4,414,562,027	4,503,028,674	142,589,691
Allowance for pension adjustments .....	1,789,000,000	1,002,000,000		2,791,000,000
	2,020,056,338	5,416,562,027	4,503,028,674	2,933,589,691
Canadian Forces Superannuation Account,				
Table 6.19 .....	45,995,262,835	2,685,609,320	2,411,726,353	46,269,145,802
Allowance for pension adjustments .....	(5,553,000,000)	160,000,000	196,000,000	(5,589,000,000)
	40,442,262,835	2,845,609,320	2,607,726,353	40,680,145,802
Canadian Forces Pension Fund Account,				
Table 6.20 .....	37,743,747	1,378,110,967	1,135,358,732	280,495,982
Allowance for pension adjustments .....	589,000,000	399,000,000	249,000,000	739,000,000
	626,743,747	1,777,110,967	1,384,358,732	1,019,495,982
Reserve Force Pension Fund Account,				
Table 6.21 .....	5,026,738	56,503,731	51,806,166	9,724,303
Allowance for pension adjustments .....	200,000,000	25,000,000	7,000,000	218,000,000
	205,026,738	81,503,731	58,806,166	227,724,303
Royal Canadian Mounted Police Superannuation Account,				
Table 6.22 .....	12,846,577,339	751,824,730	582,549,524	13,015,852,545
Allowance for pension adjustments .....	(1,416,000,000)	37,000,000	51,000,000	(1,430,000,000)
	11,430,577,339	788,824,730	633,549,524	11,585,852,545
Royal Canadian Mounted Police Pension Fund Account,				
Table 6.23 .....	12,552,943	413,481,489	412,354,330	13,680,102
Allowance for pension adjustments .....	185,000,000	104,000,000		289,000,000
	197,552,943	517,481,489	412,354,330	302,680,102
Members of Parliament Retiring Allowances Account,				
Table 6.24 .....	655,636,605	78,473,216	26,060,756	708,049,065
Allowance for pension adjustments .....	(235,000,000)	2,000,000	52,000,000	(285,000,000)
	420,636,605	80,473,216	78,060,756	423,049,065
Members of Parliament Retirement Compensation				
Arrangements Account, Table 6.25 .....	215,033,218	46,454,971	30,071,923	231,416,266
Allowance for pension adjustments .....	166,000,000	17,000,000	18,000,000	165,000,000
	381,033,218	63,454,971	48,071,923	396,416,266
Retirement Compensation Arrangements (RCA) Account,				
Table 6.26 .....	1,936,348,616	279,475,424	201,314,990	2,014,509,050
Allowance for pension adjustments .....	1,542,000,000	125,000,000	49,000,000	1,618,000,000
	3,478,348,616	404,475,424	250,314,990	3,632,509,050
Supplementary Retirement Benefits Account (Judges),				
Table 6.27 .....	168,581,940	9,539,323		178,121,263
Allowance for pension adjustments .....	1,895,000,000	118,000,000	1,000,000	2,012,000,000
	2,063,581,940	127,539,323	1,000,000	2,190,121,263
Supplementary Retirement Benefits Account (Others),				
Table 6.27 .....	534,442	61,144	20,519	575,067
Total .....	146,135,381,498	18,175,606,767	15,400,008,949	148,910,979,316
SUMMARY—				
Superannuation accounts .....	157,886,381,498	15,745,606,767	14,326,008,949	159,305,979,316
Allowance for pension adjustments .....	(11,751,000,000)	2,430,000,000	1,074,000,000	(10,395,000,000)
Total .....	146,135,381,498	18,175,606,767	15,400,008,949	148,910,979,316



Table 6.16 presents a summary of transactions in public sector pensions that resulted in charges to expenses. Interest is calculated based on the actuarial obligations under the various plans. The pension interest expenses represent the interest

credited to the superannuation accounts in accordance with the pension legislation, shown net of a provision of \$3,469 million (\$2,568 million in 2011) and of \$3,462 million (\$2,758 million in 2011) in expected return on pension investments.

TABLE 6.16

## SUMMARY OF TRANSACTIONS IN PUBLIC SECTOR PENSIONS THAT RESULTED IN CHARGES TO EXPENSES

(in millions of dollars)

	2011-2012										2010-2011
	Government contributions	Statutory payments	Current service cost adjustments	Net current service costs	Funding of actuarial liability adjustment	Pension Plan amendment costs	Amortization of estimation adjustments	Net pension expenses	Net pension interest expenses	Total	Total
Public Service Superannuation Account <sup>(1)</sup> .....	21		(47)	(26)			441	415	5,180	5,595	5,868
Public Service Pension Fund Account .....	2,555		164	2,719			421	3,140	417	3,557	3,505
Canadian Forces Superannuation Account .....	3		(6)	(3)			160	157	2,490	2,647	2,748
Canadian Forces Pension Fund Account .....	797		39	836	249		194	1,279	166	1,445	1,007
Reserve Force Pension Fund Account .....	31		17	48			(7)	41	8	49	42
Defence Services Pension Continuation Act .....		5		5				5		5	5
Royal Canadian Mounted Police Superannuation Account .....	1		(2)	(1)			37	36	701	737	771
Royal Canadian Mounted Police Pension Fund Account .....	274		16	290			43	333	45	378	372
Royal Canadian Mounted Police Continuation Act .....		15		15				15		15	16
Members of Parliament Retiring Allowances Account .....	9		(1)	8			2	10	17	27	33
Members of Parliament Retirement Compensation Arrangements Account .....	20		(2)	18	1			19	8	27	29
Retirement Compensation Arrangements (RCA) Account .....	112		(2)	110	6		14	130	107	237	319
Supplementary Retirement Benefits Account .....	3			3				3		3	3
Judges Act .....		112	(1)	111			29	140	92	232	220
Other (diplomatic services, lieutenant governors, etc.) .....		2		2				2		2	2
Subtotal .....	3,826	134	175	4,135	256		1,334	5,725	9,231	14,956	14,940
Less: costs already recorded in the allowance for pension adjustments of previous years .....					(256)			(256)		(256)	(7)
Less: contributions from the Judges plan recorded to revenues .....		(14)		(14)				(14)		(14)	(13)
Total .....	3,826	120	175	4,121			1,334	5,455	9,231	14,686	14,920

<sup>(1)</sup> Includes payments under *Supplementary Retirement Benefits Act* and various acts.



## Public Service Superannuation Account

This account, established by the *Public Service Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Public Service members up to March 31, 2000.

**TABLE 6.17**  
**PUBLIC SERVICE SUPERANNUATION ACCOUNT**

	2011-2012	2010-2011
	\$	\$
Opening balance .....	95,782,026,737	94,568,793,168
<b>RECEIPTS AND OTHER CREDITS—</b>		
Contributions—		
Government employees .....	5,102,398	5,741,576
Retired employees .....	20,698,768	23,057,162
Public Service corporation employees .....	391,134	331,040
Employer contributions—		
Government .....	20,945,400	23,197,946
Public Service corporations .....	319,353	361,879
Transfers from other pension funds .....	96,554	50,394
Interest .....	5,583,956,818	6,004,517,929
	5,631,510,425	6,057,257,926
	101,413,537,162	100,626,051,094
<b>PAYMENTS AND OTHER CHARGES—</b>		
Annuities .....	4,813,181,405	4,654,275,769
Minimum benefits .....	11,958,823	12,607,868
Pension division payments .....	24,986,304	23,959,826
Pension transfer value payments .....	31,656,672	32,279,928
Returns of contributions—		
Government employees .....	29,393	86,319
Public Service corporation employees .....	5,281	35,352
Transfers to other pension funds .....	12,725,067	30,752,009
Administrative expenses .....	77,174,037	90,027,286
	4,971,716,982	4,844,024,357
Closing balance .....	96,441,820,180	95,782,026,737

## Public Service Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under the *Public Service Superannuation Act*. An amount equal to contributions, net of benefits and other payments, is transferred to PSPIB to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSPIB.

**TABLE 6.18**  
**PUBLIC SERVICE PENSION FUND ACCOUNT**

	2011-2012	2010-2011
	\$	\$
Opening balance .....	231,056,338	259,560,587
<b>RECEIPTS AND OTHER CREDITS—</b>		
Contributions—		
Government employees .....	1,407,787,250	1,348,019,576
Retired employees .....	32,244,091	29,409,311
Public Service corporation employees .....	123,768,301	119,656,803
Employer contributions—		
Government .....	2,554,955,776	2,543,396,141
Public Service corporations .....	219,271,420	228,623,470
Transfers from other pension funds .....	76,535,189	71,935,751
	4,414,562,027	4,341,041,052
<b>PAYMENTS AND OTHER CHARGES—</b>		
Annuities .....	722,808,726	568,916,315
Minimum benefits .....	7,233,175	8,928,269
Pension division payments .....	14,291,852	10,096,061
Pension transfer value payments .....	128,000,631	97,684,827
Returns of contributions—		
Government employees .....	6,228,404	12,298,589
Public Service corporation employees .....	1,713,501	2,520,594
Transfers to other pension funds .....	29,691,642	40,395,688
Administrative expenses .....	36,786,443	37,725,355
	946,754,374	778,565,698
Receipts and other credits less payments and other charges .....	3,467,807,653	3,562,475,354
Transfers to Public Sector Pension Investment Board .....	3,556,274,300	3,590,979,603
Closing balance .....	142,589,691	231,056,338

### Canadian Forces Superannuation Account

This account, established by the *Canadian Forces Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Canadian Forces members up to March 31, 2000.

TABLE 6.19

#### CANADIAN FORCES SUPERANNUATION ACCOUNT

	2011-2012	2010-2011
	\$	\$
Opening balance .....	45,995,262,835	45,490,149,408
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel .....	2,971,520	3,275,068
Contributions by the Government .....	2,971,520	3,275,068
Interest .....	2,679,671,878	2,886,559,132
Other .....	(5,598)	1,714,620
	2,685,609,320	2,894,823,888
	48,680,872,155	48,384,973,296
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments .....	2,363,717,408	2,331,573,264
Pension division payments .....	33,102,196	40,772,415
Cash termination allowances and returns of contributions .....	(92,369)	207,547
Transfers to Public Service Superannuation Account .....	272,046	168,930
Administrative expenses .....	14,727,072	14,601,593
Pension transfer value payments .....		2,386,712
	2,411,726,353	2,389,710,461
Closing balance .....	46,269,145,802	45,995,262,835

### Canadian Forces Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under Part I of the *Canadian Forces Superannuation Act*. An amount equal to contributions, net of benefits and other payments, is transferred to PSPIB to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSPIB.

TABLE 6.20

#### CANADIAN FORCES PENSION FUND ACCOUNT

	2011-2012	2010-2011
	\$	\$
Opening balance .....	37,743,747	38,045,434
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel .....	322,978,551	305,907,477
Contributions by the Government .....	797,314,877	772,420,340
Transfers from other pension funds .....	8,817,539	10,936,325
Actuarial liability adjustment .....	249,000,000	
	1,378,110,967	1,089,264,142
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments .....	293,002,443	189,805,910
Pension division payments .....	19,405,605	18,799,480
Cash termination allowances and returns of contributions .....	1,235,223	2,108,494
Transfers to Public Service Superannuation Account .....	637,811	382,989
Administrative expenses .....	6,251,663	5,210,609
Pension transfer value payments .....	(38,454)	45,159,184
	320,494,291	261,466,666
Receipts and other credits less payments and other charges .....	1,057,616,676	827,797,476
Transfers to Public Sector Pension Investment Board .....	814,864,441	828,099,163
Closing balance .....	280,495,982	37,743,747

## Reserve Force Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after March 1, 2007 in accordance with Part I.1 of the *Canadian Forces Superannuation Act*. An amount equal to contributions, net of benefits and other payments, is transferred to PSPIB to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSPIB.

**TABLE 6.21**

### RESERVE FORCE PENSION FUND ACCOUNT

	2011-2012	2010-2011
	\$	\$
Opening balance .....	5,026,738	4,315,976
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel .....	26,193,219	24,314,676
Contributions by the Government .....	30,310,512	41,521,920
	56,503,731	65,836,596
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments .....	5,268,049	1,316,339
Cash termination allowances and returns of contributions .....	242,224	158,392
Administrative expenses .....	6,545,554	5,279,429
Pension transfer value payments .....	8,695,578	4,326,372
	20,751,405	11,080,532
Receipts and other credits less payments and other charges .....	35,752,326	54,756,064
Transfers to Public Sector Pension Investment Board .....	31,054,761	54,045,302
Closing balance .....	9,724,303	5,026,738

## Royal Canadian Mounted Police Superannuation Account

This account, established by the *Royal Canadian Mounted Police Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Royal Canadian Mounted Police members up to March 31, 2000.

**TABLE 6.22**

### ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	2011-2012	2010-2011
	\$	\$
Opening balance .....	12,846,577,339	12,595,517,080
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears) .....	692,633	758,609
Contributions by the Government .....	671,105	737,147
Transfers from other pension funds .....	19,187	
Interest .....	750,441,805	801,745,515
	751,824,730	803,241,271
	13,598,402,069	13,398,758,351
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments .....	555,490,054	531,518,582
Pension division payments .....	11,741,292	10,668,303
Returns of contributions .....	135,530	33,417
Cash termination allowance and gratuities .....	88,643	138,380
Commuted value payments .....	1,186,567	1,095,753
Transfers to other pension funds .....	33,473	72,988
Interest on returns of contributions .....	384,576	40,812
Administrative expenses .....	13,489,389	8,612,777
	582,549,524	552,181,012
Closing balance .....	13,015,852,545	12,846,577,339

### Royal Canadian Mounted Police Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under the *Royal Canadian Mounted Police Superannuation Act*. An amount equal to contributions, net of benefits and other payments, is transferred to PSPIB to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSPIB.

TABLE 6.23

#### ROYAL CANADIAN MOUNTED POLICE PENSION FUND ACCOUNT

	2011-2012	2010-2011
	\$	\$
Opening balance .....	12,552,943	13,204,037
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears) .....	134,622,976	128,533,719
Contributions by the Government .....	274,087,208	272,898,310
Transfers from other pension funds .....	4,771,305	2,492,582
	413,481,489	403,924,611
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments .....	64,422,211	51,981,566
Minimum benefits .....	25,432	162,249
Pension division payments .....	5,830,559	4,221,403
Returns of contributions .....	197,338	169,327
Commuted value payments .....	4,970,625	3,453,132
Transfers to other pension funds .....	196,950	415,084
Interest on returns of contributions .....	87,962	29,712
Administrative expenses .....	5,698,931	3,200,111
	81,430,008	63,632,584
Receipts and other credits less payments and other charges .....	332,051,481	340,292,027
Transfers to Public Sector Pension Investment Board .....	330,924,322	340,943,121
Closing balance .....	13,680,102	12,552,943

### Members of Parliament Retiring Allowances Account

This account was established by the *Members of Parliament Retiring Allowances Act* to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a Member of the Senate or the House of Commons. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members who served on or after a certain date and contributed under the Act.

TABLE 6.24

#### MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	2011-2012	2010-2011
	\$	\$
Opening balance .....	655,636,605	606,714,383
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current .....	1,909,180	1,822,702
Arrears of principal, interest and mortality insurance .....	55,795	17,615
Government contributions—		
Current .....	9,002,051	7,618,115
Interest .....	67,506,190	62,459,846
	78,473,216	71,918,278
	734,109,821	678,632,661
PAYMENTS AND OTHER CHARGES—		
Annual allowances .....	24,682,295	22,996,056
Withdrawal allowances .....	631,823	
Interest on withdrawals .....	34,297	
Pension division payments .....	506,103	
Transfers to other pension funds .....	206,238	
	26,060,756	22,996,056
Closing balance .....	708,049,065	655,636,605



## Members of Parliament Retirement Compensation Arrangements Account

This account was established by the *Members of Parliament Retiring Allowances Act* to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members.

**TABLE 6.25**

### MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT

	2011-2012	2010-2011
	\$	\$
Opening balance .....	215,033,218	197,463,495
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current .....	2,720,006	2,677,739
Arrears of principal, interest and mortality insurance .....	29,143	28,058
Government contributions—		
Current .....	20,398,894	19,084,944
Interest .....	22,706,928	20,980,723
Actuarial liability adjustment .....	600,000	600,000
	46,454,971	43,371,464
	261,488,189	240,834,959
PAYMENTS AND OTHER CHARGES—		
Annual allowances .....	11,777,488	8,985,433
Refundable tax remitted to Canada		
Revenue Agency .....	16,792,405	16,820,431
Withdrawals .....	980,077	(4,123)
Interest on withdrawals .....	56,875	
Pension division payments .....	465,078	
	30,071,923	25,801,741
Closing balance .....	231,416,266	215,033,218

## Retirement Compensation Arrangements (RCA) Account

The RCA was established by the *Special Retirement Arrangements Act* (SRAA) to provide pension benefits for federal employees under retirement compensation arrangements.

The RCA No.1 pays those pension benefits above the amount that may, in accordance with the *Income Tax Act* restrictions on registered pension plans, be paid under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*. The RCA No.1 was created effective December 15, 1994.

The RCA No.2 pays benefits to Public Service employees who were between the ages of 50 and 54 and declared surplus as part of a three year Government downsizing initiative which ended on March 31, 1998. It pays the difference between an unreduced pension and the reduced pension for early retirement payable from the Public Service Superannuation Account. The RCA No.2 was created April 1, 1995 and is funded entirely by the Government.

TABLE 6.26

## RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT

	RCA No.1						RCA No.2			
	Public Service		Canadian Forces		Royal Canadian Mounted Police		Public Service		Total	
	2011-2012 \$	2010-2011 \$	2011-2012 \$	2010-2011 \$	2011-2012 \$	2010-2011 \$	2011-2012 \$	2010-2011 \$	2011-2012 \$	2010-2011 \$
Opening balance.....	837,356,493	767,691,100	286,772,081	255,794,444	29,215,163	27,671,517	783,004,879	796,582,812	1,936,348,616	1,847,739,873
RECEIPTS AND OTHER CREDITS—										
Contributions—										
Government employees.....	9,257,839	9,162,488	2,171,681	2,423,263	174,199	215,749			11,603,719	11,801,500
Retired employees.....	291,943	352,284							291,943	352,284
Public Service corporation employees.....	1,854,675	1,578,249							1,854,675	1,578,249
Employer contributions—										
Government.....	83,088,699	81,975,312	27,357,389	50,821,804	1,445,775	1,622,365			111,891,863	134,419,481
Public Service corporations.....	16,497,736	14,375,676							16,497,736	14,375,676
Transfers from other pension funds.....	2,624	24,564							2,624	24,564
Refundable tax.....							15,138,996	12,671,024	15,138,996	12,671,024
Interest.....	51,901,715	52,072,718	17,608,104	17,968,650	1,764,075	1,829,312	44,719,974	49,588,508	115,993,868	121,459,188
Actuarial liability adjustment.....							6,200,000	6,200,000	6,200,000	6,200,000
	162,895,231	159,541,291	47,137,174	71,213,717	3,384,049	3,667,426	66,058,970	68,459,532	279,475,424	302,881,966
	1,000,251,724	927,232,391	333,909,255	327,008,161	32,599,212	31,338,943	849,063,849	865,042,344	2,215,824,040	2,150,621,839
PAYMENTS AND OTHER CHARGES—										
Annuities.....	17,879,635	15,705,840	3,341,264	2,622,836	643,980	495,302	82,837,855	82,037,465	104,702,734	100,861,443
Minimum benefits.....	119,759	77,165							119,759	77,165
Pension division payments.....	146,586	391,575	311,192	60,304	18,004	22,359			475,782	474,238
Transfer value and interest.....	401,340	426,839	609,646	462,189					1,010,986	889,028
Returns of contributions—										
Government employees.....	52	26,276	244	2,002		11,900			296	40,178
Public Service corporation employees.....	161	16,841							161	16,841
Transfers.....	1,004,622	2,266,316				5,942			1,004,622	2,272,258
Refundable tax.....	70,535,336	70,965,046	22,074,394	37,088,749	1,390,920	1,588,277			94,000,650	109,642,072
	90,087,491	89,875,898	26,336,740	40,236,080	2,052,904	2,123,780	82,837,855	82,037,465	201,314,990	214,273,223
Closing balance.....	910,164,233	837,356,493	307,572,515	286,772,081	30,546,308	29,215,163	766,225,994	783,004,879	2,014,509,050	1,936,348,616

# Supplementary Retirement Benefits Account

This account was established by the *Supplementary Retirement Benefits Act* to provide for pension benefit increases resulting from changes in the Consumer Price Index.

The account continues to provide for increased pension benefits resulting from indexation for pensions of federally appointed judges, and recipients of pensions under various Continuation Acts and other Acts.

**TABLE 6.27**  
**SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT**

	Judges		Others <sup>(1)</sup>		Total	
	2011-2012	2010-2011	2011-2012	2010-2011	2011-2012	2010-2011
	\$	\$	\$	\$	\$	\$
Opening balance .....	168,581,940	158,741,888	534,442	544,741	169,116,382	159,286,629
RECEIPTS AND OTHER CREDITS—						
Employee contributions—						
Government .....	3,143,016	2,999,182	27,842	17,661	3,170,858	3,016,843
Matching contributions—						
Government .....	3,143,016	2,999,182	22,048	19,779	3,165,064	3,018,961
Interest .....	3,253,291	3,841,688	11,254	13,236	3,264,545	3,854,924
	9,539,323	9,840,052	61,144	50,676	9,600,467	9,890,728
	178,121,263	168,581,940	595,586	595,417	178,716,849	169,177,357
PAYMENTS AND OTHER CHARGES—						
Annuities .....			20,519	16,891	20,519	16,891
Returns of contributions .....				44,084		44,084
			20,519	60,975	20,519	60,975
Closing balance .....	178,121,263	168,581,940	575,067	534,442	178,696,330	169,116,382

<sup>(1)</sup> Includes lieutenant governors and non-career diplomats.

## Allowance for Pension Adjustments

This account records the accounting adjustments resulting from annual actuarial valuations.

Estimation adjustments of \$1,334 million in net losses (\$1,226 million in net losses in 2011) due to experience gains and losses and changes in actuarial assumptions were amortized to this account and increased pension costs for the year.

An amount of \$256 million (\$7 million in 2011) was recorded in this account during the year to offset pension costs charged to expenses in previous years but recorded in the accounts in the year.

An amount of \$175 million was credited (\$43 million in 2011) to this account and increased pension costs to adjust for the difference between the Government contributions and the net cost of current services.

An amount of \$3,469 million (\$2,568 million in 2011) was credited to this account to adjust for the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts and an amount of \$3,462 million (\$2,758 million in 2011) was recorded in this account to record the expected return on the pension investments.

As well, a consolidation adjustment of \$96 million (\$115 million in 2011) was credited to this account and debited against personal tax revenues to eliminate the effect of internal transactions resulting from tax amounts debited to the RCA accounts that were previously recorded as tax revenues.

The unamortized estimation adjustments of \$19,370 million in net losses (\$13,198 million in 2011) will be amortized to this account and will affect expenses in future years.

As a result of annual actuarial valuations for accounting purposes, the net liability for public sector pensions was found to be \$8,975 million higher (\$1,448 million higher in 2011) than the balance of the superannuation accounts, plus the market related value of the pension investments held by PSPIB and the contributions receivable from employees for past service. This amount is made up of:

	Excess (shortfall) (in millions of dollars)	
	2012	2011
Public Service Pension Plan—		
Public Service Superannuation Account .....	3,501	7,341
Public Service Pension Fund .....	(7,081)	(6,109)
Retirement Compensation Arrangements .....	(1,615)	(1,461)
	(5,195)	(229)
Canadian Forces Pension Plan—		
Canadian Forces Superannuation Account .....	1,856	3,453
Canadian Forces Pension Fund .....	(2,897)	(2,566)
Reserve Force Pension Fund .....	(78)	(112)
Retirement Compensation Arrangements .....	(147)	(124)
	(1,266)	651
Royal Canadian Mounted Police Pension Plan—		
Royal Canadian Mounted Police Superannuation Account .....	457	919
Royal Canadian Mounted Police Pension Fund .....	(759)	(702)
Retirement Compensation Arrangements .....	(6)	(20)
	(308)	197
Members of Parliament Pension Plan—		
Members of Parliament Retiring Allowances .....	258	224
Retirement Compensation Arrangements .....	(177)	(172)
	81	52
Pension plan for federally appointed judges .....	(2,287)	(2,119)
Total .....	(8,975)	(1,448)



## Other employee and veteran future benefits

The Government sponsors a variety of other future benefit plans from which employees and former employees (including military or Royal Canadian Mounted Police members) can benefit during or after employment or upon retirement. Some are considered retirement benefits, whereby benefits are expected to be provided after retirement to employees and their beneficiaries or dependents. Others are considered post-employment benefits, whereby benefits are expected to be paid after employment but before retirement. Benefits for veterans are paid to war veterans, as well as to Canadian Forces retired veterans and Canadian Forces still-serving members. Benefits for members of the Royal Canadian Mounted Police are paid to both current and former members. These are primarily

post-employment benefits, but some benefits are also paid during employment to still-serving members. They include disability and associated benefits paid to veterans or Royal Canadian Mounted Police members, or to their beneficiaries and dependants.

The other major future benefits include the Public Service Health Care Plan and the Pensioners' Dental Services Plan available to retired employees and retired military and Royal Canadian Mounted Police members and post-employment benefits such as workers' compensation benefits and severance benefits that accumulate. Table 6.28 presents the balance of these liabilities at year-end.

**TABLE 6.28**  
**OTHER EMPLOYEE AND VETERAN FUTURE BENEFITS**

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Veterans' disability and other future benefits .....	31,663,000,000	4,070,000,000	3,041,000,000	32,692,000,000
Royal Canadian Mounted Police disability and other future benefits .....	2,597,000,000	488,000,000	112,000,000	2,973,000,000
Public Service Health Care Plan .....	15,023,000,000	2,091,000,000	390,000,000	16,724,000,000
Pensioners' Dental Services Plan .....	2,432,000,000	140,000,000	69,000,000	2,503,000,000
Severance and other benefits .....	5,737,000,000	1,011,000,000	1,923,000,000	4,825,000,000
Workers' compensation .....	754,000,000	154,000,000	110,000,000	798,000,000
<b>Total .....</b>	<b>58,206,000,000</b>	<b>7,954,000,000</b>	<b>5,645,000,000</b>	<b>60,515,000,000</b>

All of these plans are unfunded. The Public Service Health Care Plan and the Pensioners' Dental Services Plan are contributory plans. Contributions by retired plan members are made to the plans only in the year the benefits are payable to retirees. Therefore the Government's liability and costs are shown net

of members' contributions. The accrued benefit obligation related to these plans is determined actuarially for accounting purposes. As at March 31, the Government's recorded liability includes the following components:

(in millions of dollars)

	2012		2011	
	Accrued benefit obligation	Unamortized estimation adjustments	Future benefit liability	Future benefit liability
Veterans' disability and other future benefits .....	48,776	(16,084)	32,692	31,663
Royal Canadian Mounted Police disability and other future benefits .....	5,946	(2,973)	2,973	2,597
Public Service Health Care Plan .....	28,486	(11,762)	16,724	15,023
Pensioners' Dental Services Plan .....	3,579	(1,076)	2,503	2,432
Severance and other benefits .....	5,914	(1,089)	4,825	5,737
Workers' compensation .....	947	(149)	798	754
<b>Total .....</b>	<b>93,648</b>	<b>(33,133)</b>	<b>60,515</b>	<b>58,206</b>

The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. An interest component is charged to interest on the public debt based on the average accrued benefit obligation.

In 2012, amendments were made to veteran future benefit programs providing a new supplement to veterans who meet the current eligibility requirements. The amendments resulted in a one-time past service cost of \$367 million. In addition, an amendment to the employee severance benefit program was agreed upon resulting in a one-time past service cost of \$160 million.

In 2011, amendments to veteran future benefit programs resulted in a net one-time past service cost of \$1,034 million and the immediate recognition of net unamortized estimation adjustment gains of \$316 million. In addition, an amendment to the employee severance benefit program resulted in a one-time past service cost of \$32 million.

In 2012 as well as 2011, the accumulation of severance benefits for voluntary departures ceased for certain employee groups. Employees subject to these changes are being given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. The impact of the curtailments is a one-time past service cost reduction of \$267 million (\$8 million in 2011). In addition, the plan curtailments required the immediate recognition of net unamortized estimation adjustment losses of \$122 million (\$164 million in 2011), representing the portion of unamortized estimation adjustments related to the obligation for employees subject to the curtailments.

In 2012, payments of \$1,152 million were made to employees affected by the curtailments of the severance benefit plan who opted to cash out the full or partial value of their accumulated benefits, resulting in the recognition of settlement losses of \$22 million and the immediate recognition of net unamortized estimation adjustment losses of \$63 million.

During the year, the expense relating to these benefits was as follows:

(in millions of dollars)

	2012								2011
	Benefits earned	Plan amendments	Plan curtailments	Plan Settlements	Amortization and recognition of estimation adjustments	Net benefit expense	Interest cost	Total	Total
Veterans' disability and other future benefits .....	641	367			1,436	2,444	1,626	4,070	4,345
Royal Canadian Mounted Police disability and other future benefits .....	179				146	325	163	488	453
Public Service Health Care Plan .....	584				709	1,293	798	2,091	2,095
Pensioners' Dental Services Plan .....	58				(8)	50	90	140	192
Severance and other benefits .....	352	160	(267)	22	254	521	223	744	957
Workers' compensation .....	112				9	121	33	154	169
Total .....	1,926	527	(267)	22	2,546	4,754	2,933	7,687	8,211

## OTHER LIABILITIES

Other liabilities include general liabilities established under the authority of section 64 of the *Financial Administration Act* as well as specified purpose accounts opened under the authority of section 21 of the *Financial Administration Act* or of other specific legislation. Specified purpose accounts are an accounting classification used to record transactions and expenditures in respect of money payable out of the Consolidated

Revenue Fund under statutory authorities, pursuant to legislation, trusts, treaties, undertakings or contracts. Legislation relating to some of these accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

## Canada Pension Plan

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance program which is designed to provide a measure of protection to Canadian workers and their families against loss of earnings due to retirement, disability or death. Established in 1965, the Plan operates in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all pensions, benefits and expenditures incurred in the administration of the Plan are financed from contributions made by employees, employers and self-employed persons, and from investment returns.

As administrator, the Government's authority to spend is limited to the Plan's net assets. At March 31, the fair value of the Plan's net assets is \$166.0 billion (\$151.6 billion in 2011).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the contributions, in-

terest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Board (the Board). The Board operates at arm's length from the Government and invests in a diversified portfolio of securities.

Amendments to the *Canada Pension Plan Act* and the *Canada Pension Plan Investment Board Act* that became effective April 1, 2004 provide for weekly transfers to the Board of any amounts held in the Account that exceed the immediate obligation of the Plan. It also allows interest to be either credited to or charged to the Account based on its closing position.

Table 6.29 presents a reconciliation between the net assets shown in the Plan's financial statements and the Account, as well as a summary of the balances and transactions in the Account which result in the deposit with the Receiver General for Canada.

**TABLE 6.29**  
**DUE TO CANADA PENSION PLAN**

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Canada Pension Plan balance per audited financial statements—				
Net assets per audited financial statements .....	151,601,808,189	48,422,579,308	34,028,408,475	165,995,979,022
Less: Receivables, net of liabilities .....	3,381,988,212	4,222,272,058	3,381,988,212	4,222,272,058
Accumulated net income from Canada Pension Plan Investment Board's operations .....	39,791,000,000	9,496,000,000		49,287,000,000
	108,428,819,977	34,704,307,250	30,646,420,263	112,486,706,964
Less: transfers to Canada Pension Plan Investment Board .....	108,405,603,637	28,341,443,325	32,284,837,849	112,348,998,161
Deposit with the Receiver General for Canada .....	23,216,340	63,045,750,575	62,931,258,112	137,708,803

Receipts and other credits include:

- (a) contributions at the combined employer and employee rates of 9.9 percent of pensionable earnings for the 2011 and 2012 calendar years, subject to maximum combined contributions of \$4,435 and \$4,613 respectively;
- (b) income from the average daily operating balance deposited with the Receiver General for Canada;
- (c) gains on investments held by the Board; and,
- (d) payments received on overpayments established.

Payments and other charges include:

- (a) pensions and benefits paid under the Plan as retirement pensions, survivors' benefits paid to spouse or common-law partner and orphans, or as lump sum death benefits, and disability benefits to eligible contributors and their children;
- (b) pensions and benefits paid and recovered from the Plan, in accordance with an agreement with a province providing a comprehensive pension plan;
- (c) payments that are required to be charged to the Plan, in accordance with reciprocal agreements with other countries;
- (d) costs of administration of the Plan;
- (e) funds transferred to the Board; and,
- (f) losses on investments held by the Board.

For additional information, the financial statements of the Plan are included with other Supplementary Statements at the end of this section. Additional information on the funding of the Plan may also be obtained from the 25<sup>th</sup> *Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

## Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Government annual surplus/deficit.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and any credits needed to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed annuities transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

As of March 31, 2012, over 44,424 annuitants held 47,623 active contracts, each annuitant receiving an average payment of \$661.00. During the year, 123 deferred annuities came into payment and another 43 deferred contracts were terminated at or before maturity, due to death, small refunds or unclaimed funds. Therefore, as of March 31, 2012, there were 762 outstanding deferred annuities, the last of which will come into payment around the year 2030.

During the 2011-2012 fiscal year, 4,041 annuities were terminated or adjusted as a result of annuitant deaths: 2,630 group certificates and 1,411 individual contracts. The average age at death for males was 86.5 while the female age at death averaged 89.9.

Total income amounted to \$14.6 million, \$14.2 million of which represented interest of 7 percent credited to the Account. Premiums received totaled \$11,635. Total disbursements of \$33.1 million originated mainly from the \$32.8 million in payments made under matured annuities. An amount of \$68,963 was used to refund premiums at death before maturity or when the annuity would have been too small, and \$62,652 was transferred to the Government's revenues as a result of unclaimed annuities.

The opening balance of \$221.3 million was reduced due to charges exceeding income by \$18.6 million during 2011-2012. Since the actuarial reserves required as of March 31, 2012 were only \$201.6 million, an excess amount of \$1.2 million was transferred to the Government's revenues.



## Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain funds that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show

the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.30 presents a summary of the balances and transactions in deposit and trust accounts.

**TABLE 6.30**  
**DEPOSIT AND TRUST ACCOUNTS**

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Deposit accounts—				
Agriculture and Agri-Food—				
Contractors' security deposits—Certified cheques.....	53,146	23,600	48,146	28,600
Canadian Dairy Commission—				
Canadian Dairy Commission account.....	166,336	22,884,520	8,185,044	14,865,812
Canadian Food Inspection Agency—				
Contractors' security deposits—Cash.....	1,783	71,889		73,672
	221,265	22,980,009	8,233,190	14,968,084
Canada Revenue Agency—				
Guarantee deposits.....	107,892,117	52,172,144	31,372,509	128,691,752
Less: securities held in trust.....	250,000	110,000		140,000
	107,642,117	52,282,144	31,372,509	128,551,752
Finance—				
Canada Development Investment Corporation—				
Holdback—Privatization.....	39,624,474	303,580	14,000,000	25,928,054
Canada Hibernia Holding Corporation—				
Abandonment reserve fund.....	94,316,477	771,845		95,088,322
Swap collateral deposit.....	400,153,920	1,629,917,220	1,005,129,085	1,024,942,055
	534,094,871	1,630,992,645	1,019,129,085	1,145,958,431
Fisheries and Oceans—				
Guarantee deposits—Fish Habitat Preservation.....	5,000			5,000
Human Resources and Skills Development—				
Canada Labour Code—Other.....	102,290	549,288	553,765	97,813
Canada Labour Code—Wage recovery appeals.....	1,699,408	973,710	289,995	2,383,123
Fair wages deposit account.....	587			587
	1,802,285	1,522,998	843,760	2,481,523
Indian Affairs and Northern Development—				
Field British Columbia and Yukon Operations of the Northern Canada Power Commission.....	992,587			992,587
Guarantee deposits.....	355,134,977	236,337,637	29,424,307	562,048,307
Less: securities held in trust.....	341,250,144	26,483,391	232,876,643	547,643,396
	13,884,833	262,821,028	262,300,950	14,404,911
Guarantee deposits—Oil and gas.....	518,307,598	139,324,430	46,808,702	610,823,326
Less: securities held in trust.....	515,678,748	42,228,701	136,494,916	609,944,963
	2,628,850	181,553,131	183,303,618	878,363
Guarantee deposits—Reserve resources.....	766,953			766,953
Special accounts—Section 63,				
Indian Act.....	87,631			87,631
Less: deposits in special bank accounts.....	87,631			87,631
	18,273,223	444,374,159	445,604,568	17,042,814
Justice—				
Courts Administration Service—				
Security for costs.....	50,090	39,041	25,000	64,131
Supreme Court of Canada—				
Security for costs.....	389,866	1,666	1,012	390,520
	439,956	40,707	26,012	454,651

TABLE 6.30

## DEPOSIT AND TRUST ACCOUNTS—Continued

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Natural Resources—				
Guarantee deposits—Oil and gas.....	245,052,862	272,726,623	4,562,119	513,217,366
Less: securities held in trust.....	240,636,218	61,945,538	329,944,165	508,634,845
	4,416,644	334,672,161	334,506,284	4,582,521
Privy Council—				
Chief Electoral Officer—				
Candidates' and committees' deposits—				
Election and referendum.....	97,000	1,600,000	1,568,000	129,000
Public Safety and Emergency Preparedness—				
Canada Border Services Agency—				
Guarantee deposits.....	9,124,581	4,372,712	1,623,878	11,873,415
Less: securities held in trust.....	137,300		24,000	113,300
	8,987,281	4,372,712	1,599,878	11,760,115
General security deposits.....	5,199,945	271,872		5,471,817
Immigration guarantee fund.....	25,404,526	7,269,271	7,893,834	24,779,963
Temporary deposits received from importers.....	77,469	1,581,639	680,549	978,559
	39,669,221	13,495,494	10,174,261	42,990,454
Royal Canadian Mounted Police—				
Contractors' security deposits—Cash.....	184,439	295,064	119,900	359,603
	39,853,660	13,790,558	10,294,161	43,350,057
Public Works and Government Services—				
Contractors' security deposits—Cash.....	4,127,083	5,258,924	4,516,182	4,869,825
Deposits on disposals.....	830,329	8,101,990	7,862,977	1,069,342
Seized property—Cash.....	70,458,683	36,359,409	28,460,657	78,357,435
	75,416,095	49,720,323	40,839,816	84,296,602
Other departments and agencies—				
Contractors' security deposits—				
Bonds.....	2,688,241			2,688,241
Less: securities held in trust.....	2,688,241			2,688,241
Cash.....	3,454,017	15,418,216	14,519,338	4,352,895
Total deposit accounts.....	785,716,133	2,567,393,920	1,906,936,723	1,446,173,330
Trust accounts—				
Human Resources and Skills Development—				
Indian Residential Schools Settlement Agreement—				
Common Experience Payments.....	354,175,538	2,822,069	19,832,327	337,165,280
Indian Affairs and Northern Development –				
Indian band funds—				
Capital accounts, Table 6.31.....	847,174,241	196,841,920	395,660,030	648,356,131
Revenue accounts, Table 6.32.....	244,753,616	75,791,146	86,797,882	233,746,880
	1,091,927,857	272,633,066	482,457,912	882,103,011
Indian estate accounts.....	18,227,074	7,865,692	6,964,588	19,128,178
Indian savings accounts.....	37,893,348	2,514,291	3,657,571	36,750,068
Other trust account.....		1,098,644		1,098,644
	1,148,048,279	284,111,693	493,080,071	939,079,901
Industry—				
Restitutions under the Competition Act.....	1,952			1,952
National Defence—				
Estates—Armed services.....	344,960	1,167,703	1,228,511	284,152
Public Safety and Emergency Preparedness—				
Canadian Security Intelligence Service—				
Scholastic awards.....	26,910	221		27,131
Correctional Service of Canada—				
Inmates' trust fund.....	17,340,217	44,394,118	44,114,297	17,620,038
Royal Canadian Mounted Police—				
Benefit trust fund.....	2,257,932	78,592	175,972	2,160,552
	19,625,059	44,472,931	44,290,269	19,807,721

TABLE 6.30

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Veterans Affairs—				
Administered accounts .....	348,855	58,166	262,081	144,940
Estates fund .....	1,353,713	16,868	840,944	529,637
Veterans administration and welfare trust fund .....	1,619,774	159,558	163,842	1,615,490
	3,322,342	234,592	1,266,867	2,290,067
Total trust accounts .....	1,525,518,130	332,808,988	559,698,045	1,298,629,073
Total deposit and trust accounts .....	2,311,234,263	2,900,202,908	2,466,634,768	2,744,802,403

**Contractors' security deposits—Certified  
cheques—Agriculture and Agri-Food**

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

**Canadian Dairy Commission account**

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*. This account was established for banking purposes using the Consolidated Revenue Fund pursuant to section 15 of the *Canadian Dairy Commission Act*.

**Contractors' security deposits—Cash—Canadian  
Food Inspection Agency**

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

**Guarantee deposits—Canada Revenue Agency**

This account was established to record cash securities required to guarantee payment of Goods and Services Tax (GST) as it relates to non-resident registrants and, certain licensees as it relates to excise taxes, which are both payable pursuant to the *Excise Tax Act*.

Securities held in trust by the Agency are made up of cash deposited to the Consolidated Revenue Fund.

**Holdback—Privatization—Canada Development  
Investment Corporation**

This account was established pursuant to subsection 129(1) of the *Financial Administration Act*. This special purpose money is to be used to meet costs incurred on the sale of Crown corporations and demand for payment by purchasers pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with their sale.

**Abandonment reserve fund—Canada Hibernia  
Holding Corporation**

This account was established to record funds which will be used to defray the future abandonment costs that will occur at the closure of the Hibernia field.

**Swap collateral deposit**

This account was established to record cash received as credit support under a collateral agreement with financial institutions.

Included in this account is \$410 million CAD and \$615 million US.

**Guarantee deposits—Fish Habitat Preservation**

This account was established to record cash and securities deposited as guarantees for preservation of fish habitat as required by permits, leases or authorizations, pursuant to Section 35 of the *Fisheries Act*. Interest is not allowed on cash deposits.

**Canada Labour Code—Other**

This account was established to record amounts received under the provisions of section 251 of the Canada Labour Code Part III. The receipts are wage payments ordered by a Labour inspector in settlement of a wages dispute, which the employer has chosen to pay to the Minister of Labour instead of paying them directly to the employee. These amounts are then paid out to the employees.

**Canada Labour Code—Wage recovery appeals**

This account was established to record amounts received under the provisions of section 251.1 of the Canada Labour Code Part III. This requires federally-regulated employers who wish to appeal a payment order made by a Labour inspector regarding wages due to employees, to forward the amounts due to the Minister of Labour for deposit. They are held until the appeal is completed and the adjudicator has directed payment of the disputed amount to the employee or return to the employer. Deposits in this account are interest-bearing at the rate set by the Minister of Finance for contractor's deposits.

### **Fair wages deposit account**

This account is operated under the authority of section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

### **Field British Columbia and Yukon Operations of the Northern Canada Power Commission**

This account was established to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field, British Columbia and Yukon Operations of the Northern Canada Power Commission.

### **Guarantee deposits—Indian Affairs and Northern Development**

This account was established to record cash and securities deposited as guarantees for performance as required by permits, leases, authorizations and water licences, pursuant to section 8 of the *Arctic Waters Pollution Prevention Act* and of the *Northwest Territories Waters Act* and various regulations under the *Territorial Lands Act*. Interest is not allowed on cash deposits.

### **Guarantee deposits—Oil and gas—Indian Affairs and Northern Development**

This account was established to record securities in the form of cash, promissory notes, letters of credit or other acceptable instruments which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence issued in accordance with the *Canada Petroleum Resources Act*. These securities are a performance guarantee or refundable rental that the agreed exploration work will be performed in the manner and time frame specified. Interest is not paid on these deposits.

### **Guarantee deposits—Reserve resources**

This account was established to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under section 57 of the *Indian Act*. Interest is allowed on cash deposits.

### **Special accounts—Section 63, Indian Act**

This account was established to record funds held for Indians in authorized banks across Canada. These funds include such items as deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands. This is a non-interest bearing account.

### **Security for costs—Courts Administration Service**

This account was established to maintain accounts on behalf of litigants before the Tax Court of Canada. These accounts record the funds paid into the Tax Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held pending payment of such funds, in accordance with an order/judgment of the Court.

### **Security for costs—Supreme Court of Canada**

This account was established to record security to the value of \$500 deposited by an Appellant with the Registrar of the Supreme Court of Canada in accordance with paragraph 60(1)(b) of the *Supreme Court Act*. As per section 87 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

### **Guarantee deposits—Oil and gas—Natural Resources**

This account was established to record securities in the form of cash, promissory notes, and bonds which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence in accordance with section 24 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

### **Candidates' and committees' deposits—Election and referendum**

This account was established to record candidates' election and committees' referendum deposits received in respect of an election (general or by-election) or a referendum.

Pursuant to the *Canada Election Act* or the *Referendum Act*, amounts received are either refunded to candidates or committees, or are transferred to non-tax revenues.

### **Guarantee deposits—Canada Border Services Agency**

This account was established to record cash required to guarantee payment of customs duties on imported goods pursuant to the *Customs Act*.

### **General security deposits**

This account was established to record general security deposits from transportation companies in accordance with section 148 of the *Immigration and Refugee Protection Act*.

### **Immigration guarantee fund**

This account was established to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown pursuant to sections 14, 26, 44, 56, 58 and 148 of the *Immigration and Refugee Protection Act*.



### Temporary deposits received from importers

This account was established to record temporary security deposits received from importers to ensure compliance with various (Customs) regulations regarding temporary entry of goods.

### Contractors' security deposits—Cash—Royal Canadian Mounted Police

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

### Contractors' security deposits—Cash—Public Works and Government Services

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

### Deposits on disposals

This account was established in accordance with the terms and conditions of the Real Property Disposition Revolving Fund to record receipts on disposals of properties.

### Seized property—Cash

This account was established pursuant to the *Seized Property Management Act*, to record seized cash. These funds will be deposited to the Consolidated Revenue Fund and credited to the account until returned to the owner or forfeited.

### Contractors' security deposits—Other departments and agencies

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

### Indian Residential Schools Settlement Agreement—Common Experience Payments

This account was established pursuant to section 21 of the *Financial Administration Act*, to record amounts received and paid under article 5 of the Indian Residential Schools Settlement Agreement. It was established on September 19, 2007, and provides for the payment of Common Experience Payments to eligible former students of recognized Indian Residential Schools. The account is credited with interest pursuant to section 21(2) of the *Financial Administration Act*. The Designated Amount Fund is co-administered by Indian Affairs and Northern Development and Human Resources and Skills Development.

### Indian band funds

This account was established to record funds belonging to Indian bands throughout Canada pursuant to sections 61 to 69 of the *Indian Act*.

TABLE 6.31

#### INDIAN BAND FUNDS—CAPITAL ACCOUNTS

	2011-2012	2010-2011
	\$	\$
Opening balance .....	847,174,241	784,067,490
RECEIPTS AND OTHER CREDITS—		
Oil royalties .....	133,640,485	95,504,770
Gas royalties .....	42,045,646	42,861,027
Sundries .....	21,155,789	57,524,370
	196,841,920	195,890,167
	1,044,016,161	979,957,657
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution .....	22,826,654	20,831,200
Transfer pursuant to section 64 of the Indian Act .....	372,044,131	111,952,216
Sundries .....	789,245	
	395,660,030	132,783,416
Closing balance .....	648,356,131	847,174,241

TABLE 6.32

#### INDIAN BAND FUNDS—REVENUE ACCOUNTS

	2011-2012	2010-2011
	\$	\$
Opening balance .....	244,753,616	242,084,170
RECEIPTS AND OTHER CREDITS—		
Government interest .....	27,938,832	37,960,230
Land and other claim settlements .....	6,565,980	1,025,000
Sundries .....	41,286,334	40,336,930
	75,791,146	79,322,160
	320,544,762	321,406,330
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution .....	1,455,634	1,629,800
Transfer pursuant to section 69 of the Indian Act .....	76,615,788	71,500,539
Sundries .....	8,726,460	3,522,375
	86,797,882	76,652,714
Closing balance .....	233,746,880	244,753,616

### Indian estate accounts

These accounts were established to record funds received and disbursed for estates of deceased Indians, mentally incompetent Indians and missing Indians pursuant to sections 42 to 51 and 52.3 of the *Indian Act*.

### Indian savings accounts

These accounts were established to record funds received and disbursed for individual Indians pursuant to sections 52 and 52.1 to 52.5 of the *Indian Act*.

### Other trust account

This account was established pursuant to the Claim 138 Settlement Agreement to deposit Manitoba Hydro's instalments due to Canada, as per the 1988 Infrastructure Agreement and article 6.2 of the 1977 Northern Flood Agreement, for the portion applicable to the First Nation. The money received by Manitoba Hydro will be kept in this account until the conclusion of the Claim 138 Settlement Agreement.

### Restitutions under the Competition Act

This account was established to facilitate judgements rendered under section 52 of the *Competition Act*, and account for funds received in trust for restitution and for subsequent payment.

### Estates—Armed services

This account was established to record the service estates pursuant to section 42 of the *National Defence Act* of officers and non-commissioned members who die during their service in the Canadian Forces. Under the administration of the Judge Advocate General, in his capacity as Director of Estates, net assets of estates are distributed to the lawful representative of the personal estate.

### Scholastic awards

This account was established to record donations of \$26,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

### Inmates' trust fund

Pursuant to section 111 of the Corrections and Conditional Release Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

### Benefit trust fund

This account was established by section 23 of the *Royal Canadian Mounted Police Act*, to record funds received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

### Administered accounts

Pursuant to section 41 of the *Pension Act*, section 15 of the *War Veterans Allowance Act*, section 55 of the Veterans Treatment Regulations and section 8 of the Guardianship of Veterans Property Regulations, these accounts are under the jurisdiction of the Department of Veterans Affairs. Funds held in these accounts include: (a) pensions, war veterans allowances and treatment allowances placed under the administration of the Department of Veterans Affairs; and, (b) benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated their inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

### Estates fund

This account was established to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the appropriate legislative authority.

### Veterans administration and welfare trust fund

This account was established to record donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with section 9 of the Guardianship of Veterans' Property Regulations.

## Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.33 presents a summary of the balances and transactions for all other specified purpose accounts.

**TABLE 6.33**  
**OTHER SPECIFIED PURPOSE ACCOUNTS**

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Insurance and death benefit accounts—				
Human Resources and Skills Development—				
Civil service insurance fund.....	5,271,084	594	221,504	5,050,174
National Defence—				
Regular Force Death Benefit Account, Table 6.34 .....	191,894,345	30,239,556	31,830,803	190,303,098
Treasury Board—				
Public Service Death Benefit Account, Table 6.35 .....	2,960,956,312	283,917,724	164,082,537	3,080,791,499
Veterans Affairs—				
Returned soldiers' insurance fund.....	12,256		4,990	7,266
Veterans insurance fund .....	3,599,572	17,432	478,739	3,138,265
	3,611,828	17,432	483,729	3,145,531
Total insurance and death benefit accounts .....	3,161,733,569	314,175,306	196,618,573	3,279,290,302
Pension accounts—				
Foreign Affairs and International Trade—				
Locally engaged contributory pension account .....		228,658		228,658
Human Resources and Skills Development—				
Annuities agents' pension account .....	208	1,027	814	421
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police— Dependants' pension fund.....	26,090,424	1,468,268	3,389,183	24,169,509
Total pension accounts .....	26,090,632	1,697,953	3,389,997	24,398,588
Other accounts—				
Agriculture and Agri-Food—				
AgriInvest Program .....	241,675,529	359,593,632	544,553,120	56,716,041
AgriStability Program .....	53,073,036	63,475,295	57,702,604	58,845,727
Canadian Food Inspection Agency— Shared-cost agreements.....	1,811,628	756,554	1,036,261	1,531,921
	296,560,193	423,825,481	603,291,985	117,093,689
Atlantic Canada Opportunities Agency—				
Federal/provincial agreement—Advance account .....	360,239	450,000	314,101	496,138
Canada Revenue Agency—				
Deposits/Disbursements—Worker's Compensation Board .....	61,738	246,683,722	245,765,056	980,404
Canadian Heritage—				
Miscellaneous projects deposits .....	119,618	28,620		148,238
Library and Archives of Canada—				
Special Operating Account.....	293,114	282,191	260,922	314,383
Telefilm Canada—				
Advance account .....	37,238,535	139,103,956	135,254,141	41,088,350
	37,651,267	139,414,767	135,515,063	41,550,971
Citizenship and Immigration—				
Immigrant investor program.....	65,600,000	937,892,093	811,972,000	191,520,093

TABLE 6.33

## OTHER SPECIFIED PURPOSE ACCOUNTS—Continued

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Environment—				
Parks Canada Agency—				
Miscellaneous projects deposits .....	3,134,631	894,157	3,155,030	873,758
Finance—				
Common school funds—Ontario and Quebec .....	2,677,771			2,677,771
Foreign claims fund .....	179,020			179,020
War claims fund—World				
War II .....	4,236			4,236
	2,861,027			2,861,027
Fisheries and Oceans—				
Federal/provincial cost-sharing				
agreements .....	680,139	399,505	816,196	263,448
Miscellaneous projects deposits .....	28,304,078	32,252,692	17,648,256	42,908,514
Sales of seized assets .....	691,436	653,000	402,287	942,149
	29,675,653	33,305,197	18,866,739	44,114,111
Foreign Affairs and International Trade—				
Canada Foundation account .....	358,522		26,029	332,493
Less: securities held in trust .....	351,370	34,752		316,618
deposits in a special bank account .....	7,152		8,723	15,875
		34,752	34,752	
Financial assistance to Canadians abroad .....	117,048	1,023,695	972,643	168,100
Funds from non-governmental organizations .....	1,332,345	8,726,739	6,771,603	3,287,481
Shared-cost agreements .....	1,099		1,099	
Shared-cost projects .....	11,565,918	7,133,436	8,446,012	10,253,342
Canadian International Development Agency—				
Shared-cost projects—Support to various programs .....	1,852	602,189	65,300	538,741
	13,018,262	17,520,811	16,291,409	14,247,664
Health—				
Collaborative research projects .....	2,978,380	945,336	827,772	3,095,944
Miscellaneous federal/provincial projects .....	1,179,504	611,445	28,625	1,762,324
World Health Organization .....	104,515	17,264	17,226	104,553
Public Health Agency of Canada—				
Collaborative research projects .....	1,283,555	240,452	331,173	1,192,834
Miscellaneous federal/provincial projects .....	986,197			986,197
	6,532,151	1,814,497	1,204,796	7,141,852
Human Resources and Skills Development—				
Canada Millennium Scholarship Foundation				
Excellence Awards .....	7,260,772		4,089,467	3,171,305
Federal/provincial collaborative agreement .....	1,441	41,990,788	41,844,209	148,020
Federal/provincial shared-cost project .....	393,593	145,927	32,619	506,901
Federal/provincial shared-cost project—				
Interprovincial Computerized Examination				
Management System (ICEMS) .....	2,267,987	1,069,367	828,281	2,509,073
Labour standards suspense account .....	1,510,751	1,231	648	1,511,334
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-British Columbia .....	4,776,969	190,925,069	189,083,507	6,618,531
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-Newfoundland				
and Labrador .....	8,362,228	116,000,000	115,504,203	8,858,025
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-Nova Scotia .....	5,022,642	42,000,000	42,829,476	4,193,166
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-Ontario .....	1,269		382	887
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-Yukon Territory .....	570,816	2,258,365	2,386,748	442,433
Canadian Centre for Occupational Health and Safety—				
Shared-cost agreements .....	42,500			42,500
	30,210,968	394,390,747	396,599,540	28,002,175



TABLE 6.33

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Indian Affairs and Northern Development—				
Indian special accounts .....	391,720	3,233		394,953
Indian band funds—				
Shares and certificates .....	20,000			20,000
Less: securities held in trust .....	20,000			20,000
Indian compensation funds .....	222,340			222,340
Indian moneys suspense account .....	48,575,348	42,280,863	34,086,174	56,770,037
Non-Indian moneys .....	1,485,948	38,813,838	38,672,333	1,627,453
	50,675,356	81,097,934	72,758,507	59,014,783
Industry—				
Canada/Provinces Business Service Centre .....	26,822	400,000	255,162	171,660
Income from securities in trust—Bankruptcy and Insolvency Act .....	52,031			52,031
Petro-Canada Enterprises Inc—Unclaimed shares .....	689,150			689,150
Securities in trust—Bankruptcy and Insolvency Act .....	31,266			31,266
Less: securities held in trust .....	31,266			31,266
Shared-cost/joint project agreements—Research .....	169,036	90,000	164,929	94,107
Shared-cost projects .....	1,068,094	519,677	676,984	910,787
Unclaimed dividends and undistributed assets—				
Bankruptcy and Insolvency Act .....	21,839,688	2,456,542	1,065,037	23,231,193
Canada Business Corporations Act .....	8,984,900	320,226	98,699	9,206,427
Winding-up and Restructuring Act .....	1,907,518			1,907,518
Canadian Space Agency—				
Radarsat .....	97,461			97,461
Statistics Canada—				
Project deposits .....	4,215,131	115,302,543	116,317,674	3,200,000
	39,049,831	119,088,988	118,578,485	39,560,334
Justice—				
Courts Administration Service—				
Special account .....	5,899,152	4,846,398	4,280,213	6,465,337
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta .....	658,194	14,766,163	8,585,590	6,838,767
Security .....	3,098,070		3,098,070	
Communications Security Establishment—				
Foreign Partners—				
Security .....	3,756,264	2,611,933	358,442	2,253,491
	4,776,490	17,378,096	12,042,102	9,092,258
Joint research and development projects .....	3,546,358		2,253,191	2,523,299
Non-government agencies .....	12,079,112	284,638		3,830,996
		17,662,734	14,295,293	15,446,553
Natural Resources—				
Market development incentive payments—Alberta .....	4,651,588		66,478	4,585,110
Newfoundland Offshore Revenue Account .....		856,904,441	856,904,441	
Nova Scotia Offshore Revenue Account .....		149,111,148	149,111,148	
Shared-cost agreements—Research .....	4,398,710	1,538,290	1,504,396	4,432,604
Shared-cost projects .....	2,247,665	4,988,385	2,711,941	4,524,109
Canadian Nuclear Safety Commission—				
Security equipment purchases .....	225,982	108,633	307,230	27,385
	11,523,945	1,010,650,897	1,010,605,634	13,569,208
Privy Council—				
Shared-cost projects—Media travel expenses .....	772,988	864,391	1,473,917	163,462
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Joint research and development projects .....	1,178,059	216,519		1,394,578
Seized assets—Canadian funds .....	650,222			650,222
	1,828,281	216,519		2,044,800

TABLE 6.33

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2011	Receipts and other credits	Payments and other charges	March 31/2012
	\$	\$	\$	\$
Public Works and Government Services—				
Credit card—Special project fund.....	924,992			924,992
Francophone Summits.....	11,681	61,635	53,694	19,622
Military purchases excess funds deposit.....	201,377,504	4,515,370		205,892,874
Less: securities held in trust.....	201,377,504		4,515,370	205,892,874
		4,515,370	4,515,370	
	936,673	4,577,005	4,569,064	944,614
Veterans Affairs —				
Shared-cost agreements.....	19,344	103,236	107,718	14,862
Total.....	608,450,811	3,437,299,574	3,459,644,550	586,105,835
Less: consolidation adjustment <sup>(1)</sup> .....	37,238,535		3,849,815	41,088,350
Total other accounts.....	571,212,276	3,437,299,574	3,463,494,365	545,017,485
Total other specified purpose accounts.....	3,759,036,477	3,753,172,833	3,663,502,935	3,848,706,375

<sup>(1)</sup> Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

## Civil service insurance fund

This account was established by the *Civil Service Insurance Act*, introduced to enable the Minister of Finance to contract with a person appointed to a permanent position in any branch of the public service, for the payment of certain death benefits. No new contracts have been entered into since 1954, when the Supplementary Death Benefit Plan for the Public Service and Canadian Forces was introduced as part of the *Public Service Superannuation Act* and the *Canadian Forces Superannuation Act*, respectively.

The number of policies in force as of March 31, 2012 was 881 and the average age of the policyholders was 90.9 years. During the year, premiums of \$595 were received. Death benefits, settlement annuities and premium refunds of \$208,997 were paid during 2011-2012.

According to the actuarial valuation and with the prescribed actuarial assumptions, the liabilities in respect of the benefits provided under the Act are estimated at \$5,050,174 as at March 31, 2012. The balance in the Account as at March 31, 2012 is \$5,062,681. The surplus as at March 31, 2012 is therefore \$12,507. Pursuant to subsection 16(3) of the Civil Service Insurance Regulations, an amount of \$12,507 has therefore been debited to the Account in 2011-2012.

## Regular Force Death Benefit Account

This account was established by the *Canadian Forces Superannuation Act* to provide life insurance to contributing members and former members of the Canadian Forces. Receipts and other credits consist of: (a) contributions by participants; (b) Government's contribution paid in respect of participants; (c) single premiums payable by the Government in respect of participants who became entitled to a basic benefit of \$5,000 without contribution; and, (d) interest.

Payments and other charges consist of: (a) benefits paid in respect of participants; (b) benefits paid in respect of elective; and, (c) the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 6.34

## REGULAR FORCE DEATH BENEFIT ACCOUNT

	2011-2012	2010-2011
	\$	\$
Opening balance.....	191,894,345	192,112,934
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel.....	16,553,156	16,545,919
Government's contribution.....	2,022,716	1,977,320
Single premiums payable by the Government in respect of regular force participants who became entitled to a basic benefit of \$5,000 without contribution.....	528,448	461,229
Interest.....	11,135,236	12,103,422
	30,239,556	31,087,890
	222,133,901	223,200,824
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular force, or who were elective regular force participants.....	31,830,803	31,306,479
Closing balance.....	190,303,098	191,894,345

## Public Service Death Benefit Account

This account was established under the *Public Service Superannuation Act* to provide life insurance to contributing members of the Public Service.

The account is credited with: (a) contributions by employees; (b) contributions by the Government and Public Service corporations; and, (c) interest. Payments and other charges represent: (a) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*; and, (b) benefits of \$10,000 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*, and on whose behalf a single premium for \$10,000 death benefit coverage for life has been made.

**TABLE 6.35**

### PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	2011-2012	2010-2011
	\$	\$
Opening balance.....	2,960,956,312	2,828,860,022
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations.....	95,086,508	92,653,997
Government—		
General.....	10,304,111	9,951,785
Single premium for \$10,000.....	2,288,074	1,954,998
Public Service corporations.....	1,215,734	1,153,071
Interest.....	175,023,297	181,929,477
	283,917,724	287,643,328
	3,244,874,036	3,116,503,350
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General.....	123,575,276	119,283,549
Life coverage for \$10,000.....	40,433,206	36,154,611
Other death benefit payments.....	74,055	108,878
	164,082,537	155,547,038
Closing balance.....	3,080,791,499	2,960,956,312

## Returned soldiers' insurance fund

This fund was established by the *Returned Soldiers' Insurance Act*, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2011 of \$2,768 was charged to the account during the year and was credited to revenues. The final date on which application for this insurance could have been received was August 31, 1933.

## Veterans insurance fund

This fund was established by the *Veterans' Insurance Act*, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2011 of \$17,137 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received was October 31, 1968.

## Locally engaged contributory pension account

This account was established to record benefits paid to locally engaged staff hired prior to March 1, 2009 at the Canadian High Commission in Guyana upon termination of their employment. The specified purpose account was established following the liquidation of CLICO Life and General Insurance Company (South America) Limited.

## Annuities agents' pension account

This account was established by Vote 181, *Appropriation Act No. 1, 1961*, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

## Dependants' pension fund

This fund, which pertains to Part IV of the *Royal Canadian Mounted Police Pension Continuation Act*, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5 percent contribution from the pay of members of the Force (other than commissioned officers) who are subject to the *Pension Continuation Act*. There are no longer any active members amongst the contributors.

## AgriInvest Program

The AgriInvest Program is a savings account designed to help producers cover small margin declines.

The AgriInvest Program is cost-shared with provinces and territories on a 60/40 basis. The provinces and territories are invoiced for their share of the contributions, which are held in the specified purpose accounts until they are applied and transferred to the producer accounts. The funds in the producers specified purpose accounts are then drawn down as AgriInvest account holders request withdrawals or when the funds are transferred to a financial institution.

Starting with the 2009 program year, producers are required to make their AgriInvest deposits at a financial institution of their choice and any funds which were previously held by the federal government will be transferred to the new accounts.



### **AgriStability Program**

The AgriStability Program is designed to cover larger margin declines caused by circumstances such as low prices, production losses, and rising input costs.

The AgriStability Program is cost-shared with provinces and territories on a 60/40 basis. Producers are charged a fee in order to participate in the program, which covers a portion of the program expenditure. The provinces and territories as well as producers are invoiced for their share of the contributions, which are held in the specified purpose accounts. These funds are drawn down as applications are processed and benefits are paid out.

### **Shared-cost agreements—Canadian Food Inspection Agency**

This account was established to record amounts deposited by external parties for shared-cost research projects. Funds are disbursed on behalf of depositors as specific projects are undertaken.

### **Federal/provincial agreement—Advance account**

This account was established to record deposits from non-federal partners for their share of costs under various projects. Funds are disbursed on behalf of contributors as projects are undertaken. Unused funds are to be returned to contributors.

### **Deposits/Disbursements—Worker's Compensation Board**

This account was established under the authority of the Canada Revenue Agency Act and the *Worker's Compensation Act*, to enable the Canada Revenue Agency (CRA) to record and forward on daily basis, funds received from Nova Scotia employers to the Worker's Compensation Board of Nova Scotia, as part of a partnership arrangement between the Agency and the Board.

### **Miscellaneous projects deposits—Canadian Heritage**

This account was established to record contributions received from organizations and individuals for various projects.

### **Special Operating Account**

This account was established pursuant to section 18 of the *Library and Archives of Canada Act*, which also directed that (a) the account be credited with funds received for the purpose of the Library and Archives Canada by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

### **Advance account—Telefilm Canada**

This account was established pursuant to section 19 of the *Telefilm Canada Act*, to reserve for use in future years, funds generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

### **Immigrant investor program**

This account was established to record the receipt and disbursement of amounts received under the Immigrant Investor Program in accordance with section 12(2) of the *Immigration and Refugee Protection Act* and section 91(d) of the *Immigration and Refugee Protection Regulations*. This program allows qualified immigrants to gain permanent residence in Canada by making an investment in the Canadian economy.

### **Miscellaneous projects deposits—Parks Canada Agency**

This account was established to record contributions received from organizations and individuals for various projects.

### **Common school funds—Ontario and Quebec**

This account was established under *12 Victoria 1849*, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,889, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5 percent per annum, and is charged to interest on the public debt.

### **Foreign claims fund**

This account was established by Vote 22a, *Appropriation Act No. 9, 1966*, to record: (a) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

### **War claims fund—World War II**

This account was established by Vote 696, *Appropriation Act No. 4, 1952*, to record funds received from the Custodian of Enemy Property or from other sources, and payments: (a) to eligible claimants for compensation in respect of World War II; (b) of a supplementary award amounting to 50 percent of the original award (PC 1958-1467, October 23, 1958); and, (c) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

### **Federal/provincial cost-sharing agreements**

This account was established to record the deposit of funds received from the provinces for cost-shared programs according to official signed agreements.



### **Miscellaneous projects deposits—Fisheries and Oceans**

This account was established to record contributions received from organizations and individuals, for the advancement of research work.

### **Sales of seized assets**

The account was established to record the proceeds of the sale of seized items by the Department of Fisheries and Oceans from a person contravening the *Fisheries Act*. Funds so received are held in the Consolidated Revenue Fund pending final resolution of the case by the Minister of Fisheries and Oceans or the courts.

### **Canada Foundation account**

This account was established by Vote 6g, *Appropriation Act No. 2, 1967*, to record funds received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

### **Financial assistance to Canadians abroad**

This account was established to record funds received from families or friends as prepayment for financial assistance to distressed Canadians abroad.

### **Funds from non-governmental organizations**

This account was established to record funds received as prepayment for services to be performed by the Department of Foreign Affairs and International Trade on behalf of third parties.

### **Shared-cost agreements—Foreign Affairs and International Trade**

This account was established to record funds received from the United States and the Mexican Sections of the NAFTA Secretariat, for the development and administration of common information management systems.

### **Shared-cost projects—Foreign Affairs and International Trade**

This account was established to record funds received from organizations outside the Government of Canada accounting entity for shared-cost projects.

### **Shared-cost projects—Support to various programs**

This account was established to record deposits received and payments made in accordance with authorities for shared-cost projects to support a water management program and various programs in the education sector.

### **Collaborative research projects—Health**

This account was established to record funds received from client groups for cost shared and joint project research agreements.

### **Miscellaneous federal/provincial projects—Health**

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

### **World Health Organization**

This account was established to record funds received from the World Health Organization, for scientific projects.

### **Collaborative research projects—Public Health Agency of Canada**

This account was established to record funds received from client groups for cost shared and joint project research agreements.

### **Miscellaneous federal/provincial projects—Public Health Agency of Canada**

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

### **Canada Millennium Scholarship Foundation Excellence Awards**

The account is established pursuant to Part 4 of the *Budget Implementation Act*, 2008, and to the agreement between the Canada Millennium Scholarship Foundation (CMSF), Human Resources and Skills Development Canada (HRSDC), and Treasury Board, to transfer funds from the CMSF to HRSDC for the purpose of making any remaining payments due to students who are receiving CMSF Excellence Awards where the payment eligibility period extends past the date of dissolution of the CMSF, and for payment of the costs of administering this program on behalf of the CMSF.

The amount transferred was \$14,824,352. HRSDC will administer the remaining Excellence Awards Disbursements until December 31, 2013. After this date, HRSDC will transfer any funds remaining in the account to the Consolidated Revenue Fund, as per Part 4 of the *Budget Implementation Act*, 2008.

### **Federal/provincial collaborative agreement**

This account was established to record amounts received by Human Resources and Skills Development from a province as funding under the provisions of a collaborative agreement with the province.

### **Federal/provincial shared-cost project—Human Resources and Skills Development**

This account was established to record the deposit of advance payments made by provinces towards the costs of projects and programs for which there is a cost-sharing agreement with the federal Government. Disbursements are made to pay the provinces' share of costs per official agreements or to refund unused amounts.

### **Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)**

This account was established to record advance payments received from provinces and territories to pay for the development and annual operating costs of the ICEMS. Advance payments are made pursuant to the "Agreement on a Joint Project to develop and implement an ICEMS" and the Capital Contingency Fund Policy. The costs incurred are charged to the account and any unexpended funds will be returned to the provinces and territories at the end of the ICEMS project.

### **Labour standards suspense account**

This account was established under the authority of section 23 of the Canada Labour Standards Regulations to record wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees. Wages are paid out when employees are located or when employees contact the department for payment.

### **Provincial funding for collaborative arrangement—Labour Market Development Agreement (LMDA)-British Columbia**

This account was established to record deposits of payments from the Province of British Columbia to Human Resources and Skills Development under the LMDA. The funding provided by the Province of British Columbia is used by Human Resources and Skills Development to make payments to provincial LMDA clients.

### **Provincial funding for collaborative arrangement—Labour Market Development Agreement (LMDA)-Newfoundland and Labrador**

This account was established to record deposits of payments from the Province of Newfoundland and Labrador to Human Resources and Skills Development under the LMDA. The funding provided by the Province of Newfoundland and Labrador is used by Human Resources and Skills Development to make payments to provincial LMDA clients.

### **Provincial funding for collaborative arrangement—Labour Market Development Agreement (LMDA)-Nova Scotia**

This account was established to record deposits of payments from the Province of Nova Scotia to Human Resources and Skills Development under the LMDA. The funding provided by the Province of Nova Scotia is used by Human Resources and Skills Development to make payments to provincial LMDA clients.

### **Provincial funding for collaborative arrangement—Labour Market Development Agreement (LMDA)-Ontario**

This account was established to record deposits of payments from the Province of Ontario to Human Resources and Skills Development under the LMDA. The funding provided by the Province of Ontario is used by Human Resources and Skills Development to make payments to provincial LMDA clients.

### **Provincial funding for collaborative arrangement—Labour Market Development Agreement (LMDA)-Yukon Territory**

This account was established to record deposits of payments from the Yukon Territory to Human Resources and Skills Development under the LMDA. The funding provided by the Yukon Territory is used by Human Resources and Skills Development to make payments to territorial LMDA clients.

### **Shared-cost agreements—Canadian Centre for Occupational Health and Safety**

This account represents funds contributed to a joint federal/provincial sponsored inquiries service provided by Canadian Centre for Occupational Health and Safety.

### **Indian special accounts**

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purpose and include the following:

- (a) Quebec fur account—This account was established to record funds received from the sales of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc. No activity was reported in the current year.
- (b) Off-reserve housing program—Personal Contributions—This account was established to record personal contributions held in trust until paid to the vendor, builder or legal representative. No activity was reported in the current year.
- (c) Fines—*Indian Act*—Fines collected as defined in section 104 of the *Indian Act*, are credited to this account for the benefit of the bands or members of the bands. Expenditures may be made per the direction of the Governor in Council to cover certain costs in the administration or promotion of the purpose of the relative law.

### **Indian band funds—Shares and certificates**

This account was established under the *Indian Act*, to record the historical value of TransAlta Utilities Corporation shares received as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General for Canada for the credit of the Blood Indian Band.

**Indian compensation funds**

This holding account was established to record moneys received from the sales of Indian lands and easement compensation where the title has not been cleared nor the land survey completed.

**Indian moneys suspense account**

This account was established to hold moneys received for individual Indians and bands, that cannot be disbursed to an Indian, or credited to an Indian Band Fund or Individual Trust Fund account, pending execution of the related lease, permit or licence, settlement of litigation, registration of the Indian or identification of the recipient.

**Non-Indian moneys**

This account was established as per Article 5.08 (a)(ii) of the Saskatchewan Treaty Land Entitlement Framework Agreement to collect "Provincial Mineral Revenues" on behalf of the Province of Saskatchewan and remit the same in the manner as described in an agreement between the two parties.

**Canada/Provinces Business Service Centre**

This account was established to record funds received from other provinces under cost-sharing agreements for the Canada-Ontario Business Service Centre.

**Income from securities in trust—Bankruptcy and Insolvency Act**

This account was established by sections 78, 84, 154 and 194 of the *Bankruptcy and Insolvency Act*, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

**Petro-Canada Enterprises Inc—Unclaimed shares**

This account was established by Section 227 of the *Canada Business Corporation Act* to record the liability to shareholders who have not presented their shares for payment.

**Securities in trust—Bankruptcy and Insolvency Act**

This account was established by section 67 of the *Bankruptcy and Insolvency Act*, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

**Shared-cost/joint project agreements—Research**

This account was established to record funds received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

**Shared-cost projects—Industry**

This account was established to record funds received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

**Unclaimed dividends and undistributed assets—Bankruptcy and Insolvency Act**

This account represents amounts credited to the Receiver General in accordance with the provisions of section 154 of the *Bankruptcy and Insolvency Act*, pending distribution to creditors.

**Unclaimed dividends and undistributed assets—Canada Business Corporations Act**

This account was established in accordance with sections 227 and 228 of the *Canada Business Corporations Act*, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

**Unclaimed dividends and undistributed assets—Winding-up and Restructuring Act**

This account records amounts credited to the Receiver General, in accordance with sections 138 and 139 of the *Winding-up and Restructuring Act*, pending distribution.

**Radarsat**

This account was established to record funds received for both cost-sharing and advance payments for Radarsat scenes.

**Project deposits—Statistics Canada**

This account was established to record deposits received from outside parties to secure payments for special statistical services.

**Special account—Courts Administration Service**

This account was established to maintain accounts on behalf of litigants before the Federal Court and Federal Court of Appeal. These accounts record the funds paid into the Federal Court and Federal Court of Appeal, pursuant to an order of the Courts, rules of the Courts or statutes, to be held pending payment of such funds, in accordance with an order/judgment of these Courts.

**Foreign governments**

These accounts were established to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.



## Foreign Partners

These accounts were established to record funds received from foreign partners, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

## Joint research and development projects— National Defence

This account was established to record funds received from other governments and organizations through collaborative relationships where the work is shared between the government of Canada and other laboratories.

## Non-government agencies

This account was established to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

## Market development incentive payments—Alberta

This account records funds received from the Government of Alberta, to encourage the expansion of natural gas markets in Alberta and provinces to the East, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to section 39 of the *Energy Administration Act*. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986; however, payments continued to be made from the account for selected programs, which encouraged the use of natural gas for vehicles.

More recently, a new strategy for the expenditure of these funds has been agreed upon. This strategy consists of a 50/50 split for expending the remaining funds in support of natural gas (NG) market expansion activities related to transportation and combined heat and power applications.

## Newfoundland Offshore Revenue Account

This account was established pursuant to section 214 of the *Canada-Newfoundland Atlantic Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Newfoundland offshore area with the Province of Newfoundland. Through statutory provisions of the Act, an amount equal to certain offshore revenues (taxes, royalties and miscellaneous revenues) is credited to this account and subsequent payments to the Province of Newfoundland are charged thereto.

## Nova Scotia Offshore Revenue Account

This account was established pursuant to section 219 of the *Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Nova Scotia offshore area with the Province of Nova Scotia. Through statutory provisions of the Act, an amount equal to certain offshore revenues (taxes, royalties and miscellaneous revenues) is credited to this account and subsequent payments to the Province of Nova Scotia are charged thereto.

## Shared-cost agreements—Research—Natural Resources

This account was established to facilitate the retention and disbursement of funds received from private industries and other governments for joint projects or shared-cost research agreements.

## Shared-cost projects—Natural Resources

This account was established to facilitate the retention and disbursement of funds received from private organizations and other governments for cost-sharing scientific projects.

## Security equipment purchases

Funds deposited in this account by licensees are used to provide for payment of purchases of security equipment for the licensees' facilities in accordance with security arrangements mandated pursuant to the *Nuclear Safety and Control Act*.

## Shared-cost projects—Media travel expenses

This account records medias' (non-governmental organizations) reimbursements for travel arrangement services rendered to them.

## Joint research and development projects— Royal Canadian Mounted Police

This account was established to record funds received from other government organizations in order to share costs incurred under various research project agreements.

## Seized assets—Canadian funds

This account was established to record funds seized during the course of investigations and drug seizures under the Criminal Code of Canada, the *Narcotic Control Act*, the *Food and Drug Act*, the *Customs Act* and the *Excise Act*. The funds are held pending Court decisions.



**Credit card—Special project fund**

This account was established to record funds received from American Express (AMEX) to improve the Travel Card Program.

**Francophone Summits**

This account was established to record funding granted since 1994 by the “Agence intergouvernementale de la Francophonie (Paris)”, which changed its name in 2006 to the “Organisation internationale de la Francophonie”, for projects involving the development of French and partner languages in order to express scientific and technical modernity.

**Military purchases excess funds deposit**

This account was established by a written agreement between Canada and the United States, to record temporarily unused funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

**Shared-cost agreements—Veterans Affairs**

This account was established to record transactions relating to share of costs incurred under federal/provincial cost-sharing agreements and funding for research and other projects at Sainte Anne’s Hospital.

## SUPPLEMENTARY STATEMENTS

### Canada Pension Plan

#### MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Consolidated Financial Statements of the Canada Pension Plan have been prepared in accordance with Canadian public sector accounting standards by the management of Human Resources and Skills Development Canada (the Department).

Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement. The financial information presented throughout the Annual Report is consistent with the financial statements.

In support of its responsibilities, management has developed and maintains systems of internal control and supporting procedures. They are designed to provide reasonable assurance that assets are safeguarded, records are properly maintained and that transactions are properly authorized and are in accordance with the *Canada Pension Plan Act*, the *Canada Pension Plan Investment Board Act* and the *Financial Administration Act* and their accompanying regulations. These controls include the establishment of an organizational structure that provides a well defined division of responsibilities and accountability, the selection and training of qualified staff, and the communication of policies and guidelines throughout the organization. Internal controls are reviewed and evaluated by both internal and external auditors in accordance with their respective audits. Management also reviews the recommendations of its internal and external auditors for improvements in internal controls.

The Auditor General of Canada, the external auditor of the Canada Pension Plan, has conducted an independent audit of the consolidated financial statements in accordance with Canadian generally accepted auditing standards and has reported to the Minister of Human Resources and Skills Development.

IAN SHUGART  
*Deputy Minister  
Human Resources and  
Skills Development Canada*

ALAIN P. SÉGUIN, MBA, CPA, CGA  
*Chief Financial Officer  
Human Resources and  
Skills Development Canada*

Gatineau, Canada  
August 29, 2012

**Canada Pension Plan—Continued****INDEPENDENT AUDITOR'S REPORT**

TO THE MINISTER OF HUMAN RESOURCES AND SKILLS  
DEVELOPMENT

I have audited the accompanying consolidated financial statements of the Canada Pension Plan, which comprise the consolidated statement of financial position as at 31 March 2012, and the consolidated statement of operations, consolidated statement of changes in financial assets available for benefit payments and consolidated statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

*Opinion*

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Canada Pension Plan as at 31 March 2012, and the results of its operations, changes in its financial assets available for benefit payments, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Michael Ferguson, FCA  
Auditor General of Canada

29 August 2012  
Ottawa, Canada

## Canada Pension Plan—Continued

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in millions of dollars)

	2012	2011
Financial assets		
Cash (Note 3) .....	151	34
Receivables (Note 4) .....	4,764	3,737
Investments (Note 6) .....	176,038	151,472
Amounts receivable from pending trades (Note 6) .....	2,052	1,085
	183,005	156,328
Liabilities		
Payables and accrued liabilities (Note 8) .....	786	514
Investment liabilities (Note 6) .....	13,695	2,585
Amounts payable from pending trades (Note 6) .....	2,587	1,675
	17,068	4,774
Financial assets available for benefit payments .....	165,937	151,554
Non-financial assets		
Other assets .....	59	47
Assets available for benefit payments .....	165,996	151,601

Actuarial obligation in respect of benefits (Note 13)

Contractual obligations (Note 14)

Contingent liabilities (Note 15)

The accompanying notes are an integral part of these consolidated financial statements.

Approved by:

IAN SHUGART

Deputy Minister

Human Resources and

Skills Development Canada

ALAIN P. SÉGUIN, MBA, CPA, CGA

Chief Financial Officer

Human Resources and

Skills Development Canada



**Canada Pension Plan—Continued**

**CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31**  
(in millions of dollars)

	Budget 2012	Actual 2012	Actual 2011
	(Note 9)		
<b>Revenues</b>			
Contributions .....	38,252	38,925	37,069
Net investment income (Note 10)			
Realized gains .....		2,163	2,929
Unrealized gains .....		3,449	9,159
Interest income .....		2,675	2,246
Dividend income .....		1,792	1,428
Other income .....		737	471
Transaction costs .....		(228)	(173)
Investment management fees .....		(650)	(500)
	7,561	9,938	15,560
	45,813	48,863	52,629
<b>Expenses</b>			
<b>Pensions and benefits</b>			
Retirement .....	24,659	24,527	23,184
Survivor .....	4,000	4,093	3,986
Disability .....	3,729	3,888	3,679
Disabled contributor's child .....	301	303	297
Death .....	308	296	269
Orphan .....	225	218	218
Net overpayments (Note 4) .....		(37)	(35)
	33,222	33,288	31,598
Operating expenses (Note 12) .....	747	1,180	850
	33,969	34,468	32,448
Net increase in assets available for benefit payments .....	11,844	14,395	20,181
Assets available for benefit payments, beginning of year .....	151,601	151,601	131,420
Assets available for benefit payments, end of year .....	163,445	165,996	151,601

The accompanying notes are an integral part of these consolidated financial statements.

**CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL ASSETS AVAILABLE FOR BENEFIT PAYMENTS**  
**FOR THE YEAR ENDED MARCH 31**  
(in millions of dollars)

	Budget 2012	Actual 2012	Actual 2011
	(Note 9)		
Net increase in assets available for benefit payments .....	11,844	14,395	20,181
Changes in other assets .....		(12)	(6)
Increase in financial assets available for benefit payments .....	11,844	14,383	20,175
Financial assets available for benefit payments, beginning of year .....	151,554	151,554	131,379
Financial assets available for benefit payments, end of year .....	163,398	165,937	151,554

The accompanying notes are an integral part of these consolidated financial statements.

## Canada Pension Plan—Continued

CONSOLIDATED STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED MARCH 31  
(in millions of dollars)

	2012	2011
Operating activities		
Cash receipts		
Contributions .....	37,900	37,327
Interest on operating balance .....	2	2
Cash payments		
Pensions and benefits .....	(33,262)	(31,604)
Operating expenses .....	(922)	(796)
Cash flows from operating activities .....	3,718	4,929
Financing activities		
Issuance of debt .....	11,857	10,878
Repayment of debt .....	(10,997)	(9,777)
Payment of interest on debt .....	(347)	(235)
Cash flows from financing activities .....	513	866
Investing activities		
Dividends on investments .....	1,656	1,328
Interest on investments .....	3,121	2,722
Other investment income .....	644	378
Investment management fees .....	(638)	(497)
Transaction costs .....	(218)	(166)
Purchases		
Equities .....	(76,759)	(70,032)
Real Assets .....	(6,161)	(8,337)
Bonds & inflation-linked bonds .....	(42,657)	(26,518)
Money market securities and absolute return strategies .....	(877,524)	(591,808)
Other debts .....	(8,894)	(3,712)
Premises and equipment .....	(27)	(21)
Disposals		
Equities .....	77,709	67,807
Real Assets .....	1,793	1,543
Bonds & inflation-linked bonds .....	44,759	25,777
Money market securities and absolute return strategies .....	876,061	593,900
Other debts .....	3,021	1,695
Cash flows used in investing activities .....	(4,114)	(5,941)
Net increase (decrease) in cash .....	117	(146)
Cash, beginning of year .....	34	180
Cash, end of year .....	151	34

The accompanying notes are an integral part of these consolidated financial statements.

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012

### 1. Authority, objective and responsibilities

#### (a) Description of the Canada Pension Plan

The Canada Pension Plan (CPP) is a federal/provincial plan established by an Act of Parliament in 1965. The CPP is administered by the Government of Canada and the participating provinces.

The CPP began operations in 1966. It is a compulsory and contributory social insurance program operating in all parts of Canada, except Quebec, which operates the Régime de rentes du Québec (RRQ), a comparable program. The Plan's objective is to provide a measure of protection to workers and their families against the loss of earnings due to retirement, disability or death. The CPP is financed by contributions and investment returns. Employers and employees pay contributions equally to the CPP. Self-employed workers pay the full amount.

The Canada Pension Plan Investment Board (CPPIB) was established pursuant to the *Canada Pension Plan Investment Board Act*. The CPPIB is a federal Crown corporation and all of its shares are owned by Her Majesty the Queen in right of Canada.

The Minister of Human Resources and Skills Development is responsible for the administration of the Canada Pension Plan (under the *CPP Act*); the Minister of National Revenue is responsible for collecting contributions. The Minister of Finance and his provincial counterparts are responsible for setting CPP contribution rates, pension and benefit levels and funding policy. The CPPIB is responsible for managing the amounts that are being transferred under Section 108.1 of the *Canada Pension Plan Act*. It acts in the best interests of the beneficiaries and contributors under the Act.

In accordance with the *CPP Act*, the financial activities of the Canada Pension Plan are recorded in the CPP Account (Note 3). The financial transactions affecting the Account are governed by the *CPP Act* and its regulations. The Plan's investments are held by the CPPIB. The CPPIB's transactions are governed by the *Canada Pension Plan Investment Board Act* and its accompanying regulations. The CPPIB's assets are to be invested with a view to achieving a maximum rate of return without undue risk of loss, with regard to the factors that may affect the funding of the CPP and its ability to meet its financial obligations on any given business day.

The CPPIB and its wholly-owned subsidiaries are exempt from Part I income tax under paragraphs 149(1)(d) and 149(1)(d.2) of the *Income Tax Act* (Canada) on the basis that all of the shares of the CPPIB and its subsidiaries are owned by Her Majesty the Queen in right of Canada or by a corporation whose shares are owned by Her Majesty the Queen in right of Canada, respectively.

The CPPIB is designed to operate at arm's length from the government. It is required to be accountable to the public, Parliament (through the federal Minister of Finance) and the provinces. It provides regular reports of its activities and the results achieved. The financial statements of the CPPIB are audited annually by an external firm and are included in their annual report.

As stated in the CPP and CPPIB Acts, changes to these Acts require the approval of at least two-thirds of the provinces that have, in the aggregate, not less than two-thirds of the population of all included provinces.

#### (b) Pensions and Benefits

*Retirement pensions* – A retirement pension is payable to each contributor at age 60 or older, according to the provisions of the Act. The monthly amount is equal to 25 percent of the contributor's average monthly pensionable earnings during the pensionable period. The amount may be reduced or increased depending upon whether the contributor applies for a retirement pension before or after age 65. The reduction is currently 31.2 percent at age 60 but will gradually increase over the next four years to a 36 percent reduction in 2016. The increase is currently 38.4 percent at age 70 but will increase to 42 percent in 2013. The maximum new monthly pension payable at age 65 in 2012 is \$986.67 (2011 – \$960.00).

*Post Retirement Benefits* – A post-retirement benefit (PRB) pension is payable to each retirement pension recipient who has continued to work and has made contributions to the PRB while between the ages of 60 and 70, according to provisions of Bill C-51, which received Royal Assent on December 15, 2009. The PRB payments will begin in 2013.

*Disability benefits* – A disability benefit is payable to a contributor who is disabled, according to the provisions of the Act. The amount of the disability benefit to be paid includes a flat-rate portion and an amount equal to 75 percent of the earned retirement pension. The maximum new monthly disability benefit in 2012 is \$1,185.50 (2011 – \$1,153.37).

*Survivor's benefits* – A survivor's benefit is payable to the spouse or common-law partner (the beneficiary) of a deceased contributor, according to the provisions of the Act. For a beneficiary under the age of 65, the benefit consists of a flat-rate portion and an amount equal to 37.5 percent of the deceased contributor's earned retirement pension. A beneficiary between the ages of 35 and 45 who is not disabled or who has no dependent children receives reduced benefits. For beneficiaries aged 65 and over, the benefit is equal to 60 percent of the retirement pension granted to the deceased contributor. The maximum new monthly benefit payable to a beneficiary in 2012 is \$592.00 (2011 – \$576.00).

**Canada Pension Plan—Continued**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued

*Disabled contributor's child and orphan benefits* – According to the provisions of the Act, each child of a contributor who is receiving disability benefits or a child of a deceased contributor is entitled to a benefit as long as the child is under the age of 18, or is between the ages of 18 and 25 and attending school full-time. The flat-rate monthly benefit in 2012 is \$224.62 (2011 – \$218.50).

*Death benefits* – According to the provisions of the Act, a death benefit is a one-time payment to, or on behalf of, the estate of a contributor. The benefit amounts to either 10 percent of the maximum pensionable earnings in the year of death or six times the monthly retirement pension granted to the deceased contributor, whichever is less. The maximum death benefit in 2012 is \$2,500 (2011 – \$2,500).

*Pensions and benefits indexation* – As required by the Act, pensions and benefits are indexed annually based on the Consumer Price Index for Canada. The rate of indexation for 2012 is 2.8 percent (2011 – 1.7 percent).

## 2. Significant accounting policies

### (a) Basis of presentation

These financial statements are presented on a consolidated basis. They include the consolidated statement of financial position, the consolidated statement of operations, the consolidated statement of changes in financial assets available for benefit payments and the consolidated statement of cash flow of the CPP and the CPPIB. These financial statements are prepared in accordance with Canadian public sector accounting standards (PSAS).

The CPP, which is managed by both the Government of Canada and participating provinces, is not considered to be part of the reporting entity of the Government of Canada. Accordingly, its financial activities are not consolidated with those of the Government.

### (b) Valuation of investments, investment receivables and investment liabilities

Investments, investment receivables and investment liabilities are recorded on a trade date basis and are stated at fair value. Fair value is an estimate of the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

In an active market, fair value is best evidenced by an independent quoted market price. In the absence of an active market, fair value is determined by valuation techniques that make maximum use of inputs observed from markets. These valuation techniques include using recent arm's length market transactions, if available, or current fair value of another investment that is

substantially the same, discounted cash flow analysis, pricing models and other accepted industry valuation methods.

### (c) Contributions

Contributions include CPP contributions earned for the year. The Canada Revenue Agency (CRA) collects contributions and measures them using the assessment of tax returns. In determining the amount of contributions earned for the year, the CRA considers cash received and contributions assessed, and makes an estimate for contributions related to tax returns not yet assessed. This estimate is subject to review and adjustments. Adjustments, if any, are recorded as contributions in the year they are known.

Following the legislative change brought by the Bill C-51 of 2009, CPP contributions toward the new PRB are being collected. As of January 1, 2012, Canadians working outside of Quebec who receive CPP or RRQ retirement benefits began making contributions to the PRB. Contributions are mandatory for CPP or RRQ retirement pension recipients aged 60-65. Those between the ages of 65-70 can choose not to contribute. The PRB becomes payable the year after contributions are made.

### (d) Investment income

Income from investments is recognized on an accrual basis and includes realized gains and losses from investments, changes in unrealized gains and losses on investments, dividend income, interest income and other income. Dividend income is recognized on the ex-dividend date, which is when the right to receive the dividend has been established. Interest income is recognized using the effective interest rate method. Distributions received from limited partnerships and funds are recognized as interest income, dividend income, other income, realized gains and losses from investments or return of capital, as appropriate.

### (e) Transaction costs

Transaction costs are incremental costs that are directly attributable to the acquisition or disposal of an investment. Transaction costs are expensed as incurred and recorded as a component of net investment income.

### (f) Investment management fees

Investment management fees are paid to investment managers for externally managed investments. Investment management fees are expensed as incurred and recorded as a component of net investment income.



**Canada Pension Plan—Continued**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued**(g) Securities purchased under reverse repurchase agreements**

Securities purchased under reverse repurchase agreements represent the purchase of securities effected with a simultaneous agreement to sell them back at a specified price at a specified future date and are accounted for as an investment receivable. These securities are not recognized as an investment of the CPP. The fair value of securities to be resold under these reverse repurchase agreements is monitored and additional collateral is obtained when appropriate to protect against credit exposure. In the event of counterparty default, the CPP, through CPPIB, has the right to liquidate the collateral held. Reverse repurchase agreements are presented at Note 6 at the amounts at which the securities were initially acquired. Interest earned on reverse repurchase agreements is included in investment income (see Note 10).

**(h) Securities sold short**

Securities sold short represent securities sold, but not owned, by the CPP, through the CPPIB. The CPP, through the CPPIB, has an obligation to cover these short positions which are accounted for as an investment liability based on the fair value of the securities sold. Collateral is pledged to the counterparty, when appropriate (see Note 6i)). Interest and dividend expense on securities sold short are included in investment income (see Note 10).

**(i) Translation of foreign currencies**

Transactions denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing on the transaction date. Investments and other monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing on the year-end date with any resulting foreign exchange gain or loss included in net gain (loss) on investments (see Note 10).

**(j) Pensions and benefits**

Pensions and benefits expenses are recorded when payable or reasonably estimated.

**(k) Tax deductions due to Canada Revenue Agency**

Tax deductions due to CRA consist primarily of voluntary and non-resident taxes withheld from pensions and benefit payments to CPP beneficiaries (see Note 8).

**(l) Net overpayments**

Net overpayments are comprised of overpayments of pensions and benefits that were established during the year less remissions of debts granted.

**(m) Operating expenses**

Operating expenses are recorded as incurred.

**(n) Other claims and legal actions**

The CPP records an allowance for claims and legal proceedings when it is likely that there will be a future payment and a reasonable estimate can be made.

**(o) Measurement uncertainty**

The preparation of consolidated financial statements in accordance with PSAS requires management to make certain estimates and assumptions that affect the reported values of assets and liabilities as at the date of the financial statements and revenues and expenses during the reporting period. Significant estimates and judgments are required principally in determining the reported estimated contributions, allowance for doubtful accounts, contingent liabilities, actuarial obligation in respect of benefits and fair values of investments since these determinations include estimates of expected future cash flows, rates of return and the impact of future events. Actual results could differ from those estimates.

**(p) Future changes in accounting standards****Financial Instruments**

The Public Sector Accounting Board (PSAB) has recently issued new sections that are required to be applied concurrently to fiscal years beginning on or after April 1, 2012. The CPP is currently analyzing the impact of these new standards on its consolidated financial statements:

**i. Financial Instruments**

The new section 3450 (financial instruments) establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. Items within the scope of the section are assigned to one of two measurement categories: fair value, cost or amortized cost. Fair value measurement will apply to portfolio investments in equity instruments that are quoted in an active market. Other financial assets and financial liabilities will generally be measured at cost or amortized cost, unless the entity defines and implements a risk management or investment strategy to manage and evaluate the performance of a group of financial assets, financial liabilities or both on a fair value basis, then the entity may include those items in the fair value category. Until an item is derecognized, gains and losses arising as a result of fair value remeasurement will be reported in the Consolidated Statement of Remeasurement Gains and Losses.

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued

ii. Foreign Currency Translation

The revised section 2601 (foreign currency translation) requires that remeasurement gains and losses on foreign currency translation be reported in a new Consolidated Statement of Remeasurement Gains and Losses until such time as the financial instrument is derecognized, at which point, the accumulated remeasurement gain and loss is recognized in the Consolidated Statement of Operations.

iii. Financial Statement Presentation

The revised section 1201 (financial statements presentation) establishes the general principles and information standards applicable to consolidated financial statements. It requires that remeasurement gains and losses be reported in a new statement. Also, the assets available for benefit payments will be presented as the total of the net increase in assets available for benefit payments for the year and the accumulated remeasurement gains and losses.

International financial reporting standards

The CPPIB, which is a significant component of the CPP consolidated financial statements, may be transitioning to International Financial Reporting Standards (IFRS) for the fiscal year starting April 1, 2014. The CPP will assess the impact of the CPPIB's change in accounting framework on its financial statements and will review any restatements made to CPPIB's financial information.

3. Cash

Cash consists of the total cash held by the CPP Account and the CPPIB. The CPP Account was established in the accounts of Canada by the *CPP Act* to record the contributions, interest, pensions, benefits and operating expenses of the Plan. It also records the amounts transferred to or received from the CPPIB. As at March 31, 2012, the deposit with the Receiver General for Canada in the CPP Account is \$138 million (2011 – \$23 million) and CPPIB's cash is \$13 million (2011 – \$11 million) for a total of \$151 million (2011 – \$34 million).

4. Receivables

Receivables are comprised of the following:

	2012	2011
	(in millions of dollars)	
Contributions.....	4,620	3,595
Régime de rentes du Québec.....	109	104
Beneficiaries		
Balance of pensions and		
benefits overpayments.....	116	112
Allowance for doubtful		
accounts.....	(81)	(74)
	4,764	3,737

Contributions receivable represent the estimated amount to be collected from CRA relating to contributions earned at year end and adjusted for tax returns not yet assessed.

The CPP has procedures to detect overpayments. During the year, overpayments totalling \$41 million (2011 – \$37 million) were established and debts totalling \$4 million (2011 – \$3 million) were forgiven as per the remission provisions of the *CPP Act*. A further \$33 million (2011 – \$33 million) was recovered through collection of payments and withholdings from beneficiaries.

5. Investment activities risk management

The CPP, through the investment activities carried out by CPPIB, is exposed to a variety of financial risks as a result of its investment activities. These risks include market risk, credit risk and liquidity risk. The CPPIB manages and mitigates financial risks through the Risk/Return Accountability Framework that is contained within the investment policies approved by the board of directors at least once every fiscal year. This framework contains risk limits and risk management provisions that govern investment decisions and has been designed to achieve the mandate of the CPPIB which is to invest its assets with a view to achieving a maximum rate of return, without undue risk of loss, having regard to the factors that may affect the funding of the CPP and the ability of the CPP to meet its financial obligations on any given business day.

Included within the Risk/Return Accountability Framework is an active risk limit which represents a limit on the amount of investment risk that the CPPIB can take relative to the CPP Reference Portfolio. The CPP Reference Portfolio is approved by the board of directors and serves as a performance benchmark against which the CPPIB's value-added activities are measured. It represents a low-cost strategic alternative to the CPP Investment Portfolio. The objective of the CPPIB is to create value-added investment returns greater than the returns that would be generated by the CPP Reference Portfolio. The CPPIB monitors the active risk in the CPP Investment Portfolio daily and reports active risk exposures to the board of directors on at least a quarterly basis.

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued

- i. *Market Risk:* Market risk (including currency risk, interest rate risk and other price risk) is the risk that the fair value or future cash flows of an investment or investment liability will fluctuate because of changes in market prices and rates.

*Currency Risk:* The CPPIB is exposed to currency risk through holdings of investments and/or investment liabilities in various currencies.

In Canadian dollars, the net underlying currency exposures, after allocating foreign currency derivatives, as at March 31, are as follows:

(in millions of dollars)	2012		2011	
	Net exposure	% of total	Net exposure	% of total
United States Dollar .....	55,090	57	42,419	54
Euro .....	13,413	14	12,005	15
British Pound Sterling .....	8,933	9	7,689	10
Australian Dollar .....	4,689	5	4,743	6
Japanese Yen .....	4,166	4	4,173	5
Hong Kong Dollar .....	2,326	2	1,576	2
Swedish Krona .....	1,695	2	1,266	2
Other .....	7,274	7	4,950	6
	97,586	100	78,821	100

*Interest Rate Risk:* Interest rate risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market interest rates.

*Other Price Risk:* Other price risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market prices arising primarily from equity price risk, commodity price risk and credit spread risk, whether those changes are caused by factors specific to the individual investment or factors affecting all securities traded in the market.

- ii. *Credit Risk:* Credit risk is the risk of financial loss due to a counterparty failing to meet its contractual obligations, or a reduction in the value of the assets due to a decline in the credit quality of the borrower, counterparty, guarantor or the assets (collateral) supporting the credit exposure. The CPPIB's most significant exposure to credit risk is through its investment in debt securities and over-the-counter derivatives (as discussed in Note 6f). The carrying amounts of these investments as presented in Note 6 represent the maximum credit risk exposure at the consolidated statement of financial position date.
- iii. *Liquidity Risk:* Liquidity risk is the risk of being unable to generate sufficient cash or its equivalent in a timely and cost-effective manner to meet investment commitments and investment liabilities as they come due. The CPPIB mitigates liquidity risk through its unsecured credit facilities (see Note 7) available in the amount of \$1.5 billion (2011 - \$1.5 billion) and the ability to

readily dispose of certain investments that are traded in an active market. These include a liquid portfolio of publicly-traded equities, money market securities, marketable bonds and inflation-linked bonds.

The CPPIB is also exposed to liquidity risk through its responsibility for providing cash management services to the CPP (see Note 17). In order to manage liquidity risk associated with this short-term cash management program, certain assets are segregated and managed separately. Liquidity risk is also managed by investing these assets in liquid money market instruments with the primary objective of ensuring the CPP has the necessary liquidity to meet benefit payment obligations on any business day.

## 6. Investments and investment liabilities

As stated in Note 1, the role of the CPPIB is to invest the assets with a view to achieving a maximum rate of return without undue risk of loss, with regard to the factors that may affect the funding of the CPP and the ability of the CPP to meet its financial obligations on any given business day. To achieve their mandate, the CPPIB has established investment policies in accordance with its regulations. These set out the manner in which their assets shall be invested and their financial risks managed and mitigated through the Risk/Return Accountability Framework.



## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued

The CPPIB's investments are grouped by asset class based on risk/return characteristics of the investment strategies of the underlying portfolios. The investments, before

allocating derivative contracts, associated money market securities and other investment receivables and liabilities to the asset classes to which they are related, are as follows:

	2012	2011
	(in millions of dollars)	
Equities		
Canada .....	7,246	10,261
Foreign developed markets .....	52,684	43,691
Emerging markets .....	9,582	6,743
Total equities .....	69,512	60,695
Fixed income		
Bonds .....	40,899	37,208
Inflation-linked bonds .....	1,050	299
Other debts .....	9,263	6,008
Money market securities .....	18,347	17,625
Total fixed income .....	69,559	61,140
Absolute return strategies .....	6,915	4,464
Real assets		
Private real estate .....	18,996	11,368
Infrastructure .....	9,427	9,404
Total Real assets .....	28,423	20,772
Investment receivables		
Securities purchased under reverse repurchase agreements .....		2,500
Accrued interest .....	578	657
Derivatives receivables .....	880	1,117
Dividends receivables .....	171	127
Total investment receivables .....	1,629	4,401
Total investments .....	176,038	151,472
Investment liabilities		
Securities sold short .....	(8,596)	
Debt financing liabilities .....	(2,408)	(1,394)
Debt on private real estate properties .....	(1,880)	(508)
Derivatives liabilities .....	(811)	(683)
Total investment liabilities .....	(13,695)	(2,585)
Amounts receivable from pending trades .....	2,052	1,085
Amounts payable from pending trades .....	(2,587)	(1,675)
Net investments .....	161,808	148,297



**Canada Pension Plan—Continued**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued**(a) Equities**

Equities consist of public and private investments in each of these three markets: Canadian, foreign developed and emerging.

- i. Public equity investments are made directly or through funds. As at March 31, 2012, public equities include fund investments with a fair value of \$2,811 million (2011 – \$2,665 million).
- ii. Private equity investments are generally made directly or through ownership in limited partnership arrangements, which have a typical term of 10 years. The private equity investments represent equity ownerships or investments with the risk and return characteristics of equity. As at March 31, 2012, private equities include direct investments with a fair value of \$6,676 million (2011 – \$5,565 million).

**(b) Fixed income**

- i. Bonds consist of marketable and non-marketable bonds.

The non-marketable bonds issued by the provinces prior to 1998 have rollover provisions attached to them by the Act which permit each issuer, at its option, to roll over the bonds on maturity for a further 20-year term at a rate based on capital markets borrowing rates for that province existing at the time of rollover. The non-marketable bonds are also redeemable before maturity at the option of the issuers.

In lieu of exercising its statutory rollover right described in the preceding paragraph, agreements between the CPPIB and the provinces permit each province to repay the bond and concurrently cause the CPPIB to purchase a replacement bond or bonds in a total principal amount not exceeding the principal amount of the maturing security for a term of not less than five years and not greater than 30 years. Such replacement bonds contain rollover provisions that permit the issuer, at its option, to roll over the bond for successive terms of not less than five years and subject in all cases to the maximum 30 years outside maturity date. The replacement bonds are also redeemable before maturity at the option of the issuers.

- ii. Other debt instrument consists of direct private debt, asset-backed securities, intellectual property, distressed mortgage funds and private debt funds.

**(c) Absolute return strategies**

Absolute return strategies consist of investments in funds and internally managed portfolios whose objective is to generate positive returns regardless of market conditions, that is, returns with a low correlation to

broad market indices. The underlying securities of the funds and the internally managed portfolios could include, but are not limited to, equities, fixed income securities and derivatives.

**(d) Real assets**

- i. The CPPIB obtains exposure to real estate through direct investments in privately held real estate and real estate funds.

Private real estate investments are managed on behalf of the CPPIB by investment managers primarily through co-ownership arrangements. As at March 31, 2012, these investments include assets of \$18,996 million (2011 – \$11,368 million) and secured debt of \$1,880 million (2011 – \$508 million). The terms to maturity of the undiscounted principal repayments of the secured debt vary from less than a year to more than ten years.

- ii. Infrastructure investments are generally made directly, but can also occur through limited partnership arrangements that have a typical term of 10 years. As at March 31, 2012, infrastructure includes direct investments with a fair value of \$9,116 million (2011 – \$7,899 million).

**(e) Securities purchased under reverse repurchase agreements**

As at March 31, 2012, the securities purchased under reverse purchase agreements of \$nil (2011 – \$2,500 million) have an average effective yield of nil percent (2011 – 2.7 percent).

**(f) Derivative contracts**

A derivative contract is a financial contract, the value of which is derived from the value of underlying assets, indices, interest rates, currency exchange rates or other market-based factors. Derivatives are transacted through regulated exchanges or are negotiated in over-the-counter markets. The CPPIB uses different types of derivative instruments, which include equity contracts, foreign exchange contracts, interest rate contracts and credit contracts.

Notional amounts of derivative contracts represent the contractual amounts to which a rate or price is applied for computing the cash flows to be exchanged. The notional amounts are used to determine the gains/losses and fair value of the contracts. They are not recorded as assets or liabilities on the Consolidated Statement of Financial Position. Notional amounts do not necessarily represent the amount of potential market risk or credit risk arising from a derivative contract.

The fair value of these contracts is reported as derivative receivables and derivative liabilities on the schedule of investments included above.

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued

The CPPIB uses derivatives to generate value-added investment returns and to limit or adjust market, credit, interest rate, currency, and other financial exposures without directly purchasing or selling the underlying instrument.

## (g) Securities sold short

As at March 31, 2012, securities sold short of \$8,596 million (2011 - \$nil) are considered repayable within one year based on the earliest period in which the counterparty could request payment under certain conditions. The securities sold short have a weighted average interest rate of 0.19 percent (2011 - nil percent).

## (h) Debt financing liabilities

The terms to maturity of the undiscounted principal repayments of the debt financing liabilities as at March 31, 2012, are: \$1,189 million (less than 30 days, 2011 - \$857 million), \$909 million (from 1 to 6 months, 2011 - \$539 million) and \$315 million (from 7 months to 1 year, 2011 - \$nil).

## (i) Collateral

Collateral transactions are conducted under the terms and conditions that are common and customary to collateral arrangements. The net fair value of collateral held and pledged as at March 31, is as follows:

	2012	2011
	(in millions of dollars)	
Assets held as collateral on:		
Reverse repurchase agreements <sup>(1)</sup>		2,561
Over-the-counter derivative transactions <sup>(1)</sup>	200	135
Assets pledged as collateral on:		
Over-the-counter derivative transactions		
Securities sold short	(10,937)	
Debt on private real estate properties	(2,008)	
Guarantees (see Note 15c)	(141)	(132)
	(12,886)	2,564

<sup>(1)</sup> The fair value of the collateral held that may be sold or repledged as at March 31, 2012, is \$143 million (2011 - \$2,588 million). The fair value of the collateral sold or repledged as at March 31, 2012, is \$nil (2011 - \$nil).

## 7. Credit facilities

The CPPIB maintains \$1.5 billion (2011 - \$1.5 billion) of unsecured credit facilities to meet potential liquidity requirements. As at March 31, 2012, the total amount drawn on the credit facilities is \$nil (2011 - \$nil).

## 8. Payables and accrued liabilities

Payables and accrued liabilities are comprised of the following:

	2012	2011
	(in millions of dollars)	
Operation expenses	413	170
Pensions and benefits payable	241	221
Tax deductions due to Canada		
Revenue Agency	132	123
	786	514

## 9. Comparison of results against Budget

The budget amounts included in the Consolidated Statement of Operations and the Consolidated Statement of Change in Financial Assets Available for Benefit Payments are derived from the amounts that were originally budgeted in the Human Resources and Skills Development Canada 2011-2012 Report on Plans and Priorities, tabled in Parliament in March 2011 and amounts forecasted by the Office of the Superintendent of Financial Institutions.

## 10. Net investment income

Net investment income is reported net of transaction costs and investment management fees, and is grouped by asset class based on the risk/return characteristics of the investment strategies of the underlying portfolios.

Net investment income, after giving effect to derivative contracts and investment receivables and liabilities for the year ended March 31, is as follows:

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued

(in millions of dollars)

	2012					
	Investment income (loss) <sup>(1)</sup>	Net gain (Loss) on investments <sup>(2)(3)(4)</sup>	Total investment income (loss)	Investment management fees	Transaction costs	Net investment income (loss)
<b>Equities</b>						
Canada .....	303	(2,352)	(2,049)	(40)	(16)	(2,105)
Foreign developed markets .....	866	2,292	3,158	(285)	(43)	2,830
Emerging markets .....	177	(534)	(357)	(37)	(6)	(400)
	1,346	(594)	752	(362)	(65)	325
<b>Fixed income</b>						
Bonds .....	1,481	3,174	4,655			4,655
Inflation-linked bonds .....	148	483	631			631
Other debt .....	516	109	625	(21)	(2)	602
Money market securities <sup>(5)</sup> .....	541	594	1,135	(194)	(31)	910
Debt financing liabilities .....	(15)		(15)			(15)
	2,671	4,360	7,031	(215)	(33)	6,783
<b>Real assets</b>						
Private real estate .....	756	1,178	1,934	(69)	(116)	1,749
Infrastructure .....	429	668	1,097	(4)	(14)	1,079
	1,185	1,846	3,031	(73)	(130)	2,828
Interest on operating balance .....	2		2			2
	5,204	5,612	10,816	(650)	(228)	9,938

(in millions of dollars)

	2011					
	Investment income (loss) <sup>(1)</sup>	Net gain on investments <sup>(2)(3)(4)</sup>	Total investment income (loss)	Investment management fees	Transaction costs	Net investment income (loss)
<b>Equities</b>						
Canada .....	265	3,374	3,639	(19)	(14)	3,606
Foreign developed markets .....	905	4,699	5,604	(245)	(26)	5,333
Emerging markets .....	130	657	787	(29)	(4)	754
	1,300	8,730	10,030	(293)	(44)	9,693
<b>Fixed income</b>						
Bonds .....	1,415	145	1,560			1,560
Inflation-linked bonds .....	153	199	352			352
Other debt .....	278	468	746	(15)	(5)	726
Money market securities <sup>(5)</sup> .....	145	1,004	1,149	(109)	(37)	1,003
Debt financing liabilities .....	(10)		(10)			(10)
	1,981	1,816	3,797	(124)	(42)	3,631
<b>Real assets</b>						
Private real estate .....	451	916	1,367	(77)	(58)	1,232
Infrastructure .....	370	667	1,037	(6)	(29)	1,002
	821	1,583	2,404	(83)	(87)	2,234
Interest on operating balance .....	2		2			2
	4,104	12,129	16,233	(500)	(173)	15,560

(1) Includes interest income, dividends, private real estate operating income (net of interest expense), interest expense on the debt financing liabilities, and other investment-related income and expenses.

(2) Includes realized gains and losses from investments, and unrealized gains and losses on investments held at the end of the year.

(3) Includes foreign exchange gains of \$495 million (2011 – losses of \$1,403 million).

(4) Includes net unrealized gains of \$1,768 million (2011 – unrealized gains of \$1,307 million), which represents the change in fair value estimated on direct investments in private equities, infrastructure, private real estate, private debt, intellectual property and certain derivatives, where the fair value is derived primarily from assumptions based on non-observable market data.

(5) Includes absolute return strategies, consisting of investments in funds and internally managed portfolios.



## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued

## 11. Estimated overpayments and underpayments of benefits

In order to measure the accuracy of CPP benefit payments, the CPP relies on a Quality program (the CPP Payment Accuracy Review) which estimates, through statistical extrapolation, the most likely value of incorrect benefit payments.

For benefits paid during the twelve months ended March 31, 2012, undetected overpayments and underpayments are estimated to be \$2 million and \$64 million respectively. These estimates are used by the CPP to assess the quality and accuracy of decisions and to continuously improve its systems and practices processing CPP benefits.

The actual overpayments established during the year, as indicated in Note 4, are not directly linked to the above noted estimated overpayments and underpayments of benefits for the same period.

## 12. Operating expenses

	2012	2011
	(in millions of dollars)	
General operating expenses .....	554	349
Salaries and benefits .....	593	470
Professional and consulting fees .....	33	31
	1,180	850

## 13. Actuarial obligation in respect of benefits

The CPP is financed by contributions and investment returns. Employers and employees pay contributions equally to the CPP, at a combined rate of 9.9 percent of pensionable earnings, and self-employed workers pay the full amount.

The CPP is managed by both the federal and provincial ministers of finance. The Plan's financial state is reviewed by these ministers every three years, following the receipt of an actuarial valuation report prepared by the Chief Actuary, at which time recommendations can be made as to whether benefits and/or contribution rates should be changed. Actuarial valuation determines the minimum contribution rate, which is the lowest rate sufficient to sustain the Plan. In the event that the projected minimum contribution rate is greater than the legislated contribution rate and no recommendations are made by the federal and provincial finance ministers, the insufficient rates provision in the *CPP Act* applies. This provision would increase the contribution rate for employees, employers and self-employed persons automatically and require the non-indexation of current benefits.

The CPP was initially designed to be financed on a pay-as-you-go basis with a small reserve equivalent to about two years worth of expenditures. This means that the pensions and benefits for one generation would be paid largely from the contributions of later generations. However, in the following three decades since inception, demographics and economic developments, such as lower birth rates, increased life expectancies and lower real wage growth, as well as changes in benefits and an increase in disability claims, led to significantly higher Plan costs.

A major reform of the CPP was undertaken in 1997. The reform package agreed to by the federal and provincial finance ministers included amendments that were put into effect in 1998 to make the CPP financially sustainable by:

- increasing contribution rates over the short term to achieve steady-state funding (i.e. to build a reserve of assets and stabilize the ratio of assets to the following year's expenditures over time);
- reducing the growth of benefits over the long term;
- investing cash flows in the private markets through the establishment of the CPPIB to achieve maximum rate of return without undue risk of loss, and
- introducing incremental full funding for the CPP, such that any new or increased benefits provided under the Plan must be fully funded.

As a result of the 1997 reform, the CPP is considered to be partially funded and operating on a "steady-state" basis i.e. the lowest contribution rate that generally stabilizes the ratio of assets to expenditures over the long term with full funding for new or enhanced benefits. These funding objectives improve fairness and equity across generations and ensure the financial long-term sustainability of the Plan.

The *CPP Act* stipulates that an actuarial report shall be prepared every three years for purposes of the review of the CPP's financial state by the Minister of Finance and his provincial counterparts. The most recent triennial report, the *Twenty-Fifth Actuarial Report* on the CPP as at December 31, 2009, was tabled in Parliament on November 15, 2010. The next triennial actuarial report as at December 31, 2012, is expected to be tabled by December 2013.

In the *Twenty-Fifth Actuarial Report*, the minimum contribution rate required to fund both the steady-state funding (at 9.84 percent) and the incremental full funding (at 0.02 percent before 2023 and 0.01 percent for 2023 and thereafter), was determined to be 9.86 percent of pensionable earnings before 2023 and 9.85 percent from 2023 onward. This report confirms that, on the basis of the assumptions selected, the current legislated combined employer-employee contribution rate of 9.9 percent is and will



## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued

continue to be sufficient to pay for future expenditures and to accumulate assets worth \$275.1 billion (i.e. 4.7 times the following year's annual expenditures) until 2020 when a portion of investment income will be used to pay for benefits. By 2050, 29 percent of investment income will be required to pay for benefits that exceed contributions.

A number of assumptions were used in the *Twenty-Fifth Actuarial Report* for the projections of the Plan's revenue and expenditures over the long projection period of 75 years. These assumptions are actuarial best estimates relating to demographic, economic and other factors such as the ones shown in the table below:

	as at 31 December 2009		as at 31 December 2006	
	Males	Females	Males	Females
Canadian life expectancy				
at birth in 2010 (2006 — in 2007).....	85.4 years	88.3 years	84.5 years	87.7 years
at age 65 in 2010 (2006 — in 2007).....	20.2 years	22.6 years	19.3 years	22.0 years
Retirement rates for cohort at age 60 .....	38% (2016+)	41% (2016+)	40% (2009+)	45% (2009+)
CPP disability incidence rates				
(per 1,000 eligible).....	3.3 (2015+)	3.6 (2015+)	3.1 (2011+)	3.5 (2011+)
Total fertility rate.....	1.65 (2015+)		1.6 (2010+)	
Net migration rate .....	0.58% of population for 2023+		0.54% of population for 2020+	
Participation rate (age group 15-69).....	75.2% (2030+)		74.2% (2030+)	
Employment rate (age group 15-69).....	70.6% (2030+)		69.9% (2030+)	
Unemployment rate .....	6.1% (2022+)		6.3% (2006+)	
Rate of increase in prices .....	2.3% (2019+)		2.5% (2016+)	
Real-wage differential .....	1.3% (2019+)		1.3% (2015+)	
Real rate of return .....	4.0% (2017+)		4.2% (2016+)	

An independent panel of qualified actuaries reviewed the *Twenty-Fifth Actuarial Report* on the CPP, confirming that the work was performed in accordance with professional standards of practice and that the actuarial methods and assumptions used were reasonable.

A variety of tests were performed to measure the sensitivity of the long-term projected financial position of the Plan to future changes in the demographic and economic environments. Key best-estimate assumptions were varied individually to measure the potential impact on the financial status of the Plan. These tests show that the minimum contribution rate could deviate significantly from its best-estimate of 9.85 percent if other than best-estimate assumptions were to materialize.

The *Twenty-Fifth Actuarial Report* measures the actuarial obligation under two different methodologies, a closed group approach and an open group approach. The closed group includes only current participants of the Plan, with no new entrants permitted and no new benefits accrued. The open group approach, introduced for the first time in the *Twenty-Fifth Actuarial Report* for the CPP, takes into consideration all current and future participants of the Plan, including their future contributions and associated benefits, to determine whether current assets and future contributions will be sufficient to pay for all future expenditures.

The CPP was never intended to be a fully-funded plan. With the current legislated combined contribution rate of 9.9 percent, the table below presents the unfunded obligation and the assets to actuarial obligation ratio under these two methodologies at valuation dates of the current and last actuarial reports:

	Open Group	Closed Group	Closed Group
	As at December 31, 2009	As at December 31, 2006	
	(in billions of dollars)		
Actuarial obligation . . . . .	1995.0	874.8	733.5
Assets available for benefit payments . . . . .	1988.1	126.8	113.6
Unfunded obligation . . . . .	6.9	748.0	619.9
Assets to actuarial obligation ratio . . . . .	99.7%	14.5%	15.5%

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued

According to the *Twenty-Fifth Actuarial Report*, although the relative size of the unfunded obligation under the closed group may be used as a measure of the Plan's financial status, the key financial measure for evaluating the sustainability of the Plan is the adequacy and stability of the steady-state contribution rate over time. Due to the CPP's long-term and enduring nature, if the Plan's sustainability is to be measured based on its unfunded obligation, the open group approach that includes both future contributions and future benefits with respect to both current and future participants provides the more appropriate assessment of the Plan's financial status. Using the open group approach, the Chief Actuary confirms that the Plan is and will continue, on the basis of the assumptions selected, to meet its financial obligations and is sustainable over the 75-year projection period.

The assets available for benefit payments represent funds accumulated for the payment of pensions, benefits and operating expenses. As at March 31, 2012, the value of the Plan's assets available for benefit payments is \$166.0 billion (2011 – \$151.6 billion). This amount represents approximately 4.7 times the 2013 planned total pension and benefit expenses of \$35.4 billion (2011 – 4.6 times). According to the *Twenty-Fifth Actuarial Report*, the ratio of assets to the following year's expenditures is expected to be at 4.7 times by 2020 and 5.2 times by 2050.

## 14. Contractual obligations

The CPP, through CPPIB, has committed to enter into contractual obligations related to the funding of investments. These contractual obligations are generally payable on demand based on the funding needs of the investment subject to the terms and conditions of each agreement. As at March 31, 2012, the contractual obligations total \$16.6 billion (2011 – \$16.3 billion).

As at March 31, 2012, the CPP, through CPPIB, has made lease and other contractual obligations of \$126.3 million (2011 – \$37.7 million) that will be paid over the next 13 years.

## 15. Contingent liabilities

## (a) Appeals relating to the payment of pensions and benefits

At March 31, 2012, there were 10,369 (9,204 in 2011) appeals relating to the payment of CPP disability benefits. These contingencies are reasonably estimated, using historical information, at an amount of \$88.5 million (\$73 million in 2011), which was recorded as an accrued liability in the CPP 2011–12 financial statements.

## (b) Other claims and legal proceedings

In the normal course of operations, the CPP is involved in various claims and legal proceedings.

Starting in 2004, 417 medical adjudicators (MAs) filed human rights complaints with the Canadian Human Rights Commission (CHRC) alleging gender discrimination. The complaint was upheld by the Canadian Human Rights Tribunal (CHRT) in 2007, which ordered that the discriminatory practice cease and directed the parties to attempt to negotiate a settlement of the appropriate measures to redress the practice. These negotiations were not successful and in May 2009, the CHRT ordered that a new NU subgroup be created in the Health Services Group and that the MAs be placed in this group. It also ordered that damages be paid to two MAs for pain and suffering, but did not order compensation for wage loss.

The complainants and the CHRC challenged the CHRT's decision on the issues of lost wages and pain and suffering. The application was allowed by the Federal Court, which set aside the CHRT's decision and referred the matters back to the CHRT for redetermination. An appeal by the Attorney General of Canada of the Federal Court decision was unsuccessful.

The parties have since settled the outstanding issues of damages for wage loss and for pain and suffering. The settlement of the pain and suffering issue and the settlement of the wage loss issue were endorsed by the CHRT in October 2011 and on July 31, 2012 respectively.

An allowance of \$169 million was estimated and recognized in the 2011–12 financial statements and recorded as a liability for these claims and legal proceedings.

## (c) Guarantees

As part of certain investment transactions, the CPPIB has agreed to guarantee, as at March 31, 2012, up to \$0.2 billion (2011 – \$0.6 billion) to other counterparties in the event certain subsidiaries and other entities default under the terms of loan and other related agreements.

## (d) Indemnifications

The CPPIB provides indemnifications to its officers, directors, certain others and, in certain circumstances, to various counterparties and other entities. The CPPIB may be required to compensate these indemnified parties for costs incurred as a result of various contingencies such as changes in laws and regulations and litigation claims. The contingent nature of these indemnification agreements prevents the CPPIB from making a reasonable estimate of the maximum potential payments the CPPIB could be required to make. To date, the CPPIB has not received any claims nor made any payments pursuant to such indemnifications.

**Canada Pension Plan—Continued**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—Continued

## 16. Related party transactions

As stated in Note 4, the CPP has \$4,620 million (2011 – \$3,595 million) of contributions receivable from the Canada Revenue Agency.

The CPP enters into transactions with the Government of Canada in the normal course of business, which are recorded at the exchange value. The costs are based on estimated allocations of costs and are charged to the CPP in accordance with various memoranda of understanding.

## TRANSACTIONS FOR THE YEAR

(in millions of dollars)

	2012	2011
Pension and benefit delivery, accommodation and corporate services		
Human Resources and Skills Development Canada .....	567	354
Collection of contributions and investigation services		
Canada Revenue Agency .....	159	155
Cheque issue and computer services		
Public Works and Government Services Canada .....	12	11
Actuarial services		
Office of the Superintendent of Financial Institutions and Department of Finance .....	2	2
	740	522

## 17. Supplementary information

The administration of the CPP's assets and activities is shared between various Government of Canada (GoC) departments and the CPPIB. The CPPIB is responsible for investing the majority of the CPP's assets, while the GoC through various federal departments, manages the remainder of the assets, as well as the collection of the CPP contri-

butions and the administration and payments of the CPP benefits. For accountability purposes, the following table presents summary information on the levels of assets and liabilities and sources of income and expenses managed by the GoC and the CPPIB respectively.

(in millions of dollars)

	2012			2011		
	GoC	CPPIB	Total	GoC	CPPIB	Total
Financial assets .....	4,902	178,103	183,005	3,760	152,568	156,328
Non-financial assets .....		59	59		47	47
Liabilities .....	542	16,526	17,068	355	4,419	4,774
Assets available for benefit payments .....	4,360	161,636	165,996	3,405	148,196	151,601
Income						
Contributions .....	38,925		38,925	37,069		37,069
Investment income .....	2	9,936	9,938	2	15,558	15,560
	38,927	9,936	48,863	37,071	15,558	52,629
Expenses						
Pensions and benefits .....	33,288		33,288	31,598		31,598
Operating expenses .....	740	440	1,180	522	328	850
	34,028	440	34,468	32,120	328	32,448
Increase in assets available for benefit payments .....	4,899	9,496	14,395	4,951	15,230	20,181

**Canada Pension Plan—Concluded**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012—*Concluded*

Pursuant to Section 108.1 of the *CPP Act* and the Agreement dated as of April 1, 2004, amounts not required to meet specified obligations of the CPP are transferred weekly to the CPPIB. The funds originate from employer and employee contributions to the CPP and interest income generated from the deposit with the Receiver General.

In September 2004, the CPPIB assumed responsibility for providing cash management services to the CPP, including periodic return, on at least a monthly basis, of funds required to meet CPP pension, benefits and operating expenses obligations.

During the year ended March 31, 2012, a total of \$32.3 billion was transferred to the CPPIB and a total of \$28.3 billion was returned to the CPP to meet its liquidity requirements.

ACTIVITIES DURING THE YEAR  
(in millions of dollars)

	2012	2011
Canada Pension Plan Investment Board		
Accumulated transfers to CPPIB, beginning of year .....	243,363	212,512
Transfers of funds to CPPIB .....	32,285	30,851
Accumulated transfers to CPPIB, end of year .....	275,648	243,363
Accumulated transfers from CPPIB, beginning of year .....	(134,958)	(109,443)
Transfers of funds from CPPIB .....	(28,341)	(25,515)
Accumulated transfers from CPPIB, end of year .....	(163,299)	(134,958)
Net accumulated transfers to CPPIB .....	112,349	108,405

## 18. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.



## Government Annuities Account

### MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Government Annuities Account have been prepared in accordance with Canadian accounting standards for pension plans by the management of Human Resources and Skills Development Canada. For accounting policies that do not relate to either investments or pension obligations, the Account must consistently comply with International Financial Reporting Standards (IFRS). To the extent that IFRS is inconsistent with accounting standards for pension plans, accounting standards for pension plans take precedence. Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgment. The significant accounting policies are identified in Note 2 to the financial statements.

In support of its responsibility for the integrity and fairness of the financial statements, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance that transactions comply with relevant authorities, assets are safeguarded and proper records are maintained.

The management of Human Resources and Skills Development Canada recognizes the responsibility of conducting its affairs in compliance with the *Government Annuities Improvement Act* and the *Government Annuities Act* and regulations.

The Auditor General of Canada, the external auditor of the Government Annuities Account, conducts an independent audit of the financial statements in accordance with Canadian generally accepted auditing standards and reports to the Minister of Human Resources and Skills Development Canada

IAN SHUGART  
Deputy Minister  
Human Resources and  
Skills Development Canada

ALAIN P. SÉGUIN, MBA, CPA, CGA  
Chief Financial Officer  
Human Resources and  
Skills Development Canada

Gatineau, Canada  
August 29, 2012

**Government Annuities Account—Continued**

REPORT OF THE ACTUARY

The Office of the Chief Actuary, Office of the Superintendent of Financial Institutions Canada, has the mandate of performing the annual actuarial valuation of the Government Annuities Account (the "Account") as at 31 March 2012. The purpose of this valuation is to determine the actuarial liabilities and financial position of the Account as at 31 March 2012. The results of the valuation are included in the Account's statement of financial position, the statement of changes in net assets available for benefits, and the statement of changes in pension obligations for the year then ended.

The valuation of the Account's actuarial liabilities and financial position is based on:

- membership data as at 31 March 2012 provided by Human Resources and Skills Development Canada (HRSDC) and Service Canada;
- asset data provided by HRSDC; and
- assumptions as prescribed by the *Government Annuities Regulations*, that is, mortality rates from the Annuity Table for 1983, for individual and group annuities, as modified by Projection Scale G published by the Society of Actuaries, and a seven percent annual interest rate.

The Account's assets are notional and in the form of a deposit with the Receiver General for Canada. Therefore, actuarial liabilities equal the present value of future payments discounted at the prescribed interest rate. Since administrative expenses are paid by the government out of general funds, no provision for expenses is made in the valuation. This valuation contains no added margins for adverse deviation.

In our opinion, considering that the valuation is prepared pursuant to the *Government Annuities Act* and the *Government Annuities Improvement Act*:

- the data on which our valuation is based are sufficient and reliable for the purpose of the valuation;
- the assumptions used comply with legislative requirements and are, in aggregate, reasonable and appropriate;
- the methodology employed is appropriate and consistent with sound actuarial principles; and
- the actuarial valuation is appropriate, it conforms to statutory requirements and the financial statements fairly present its results.

Our valuation has been prepared, and our opinions given, in accordance with accepted actuarial practice in Canada. The next valuation will be performed as at 31 March 2013.

Michel Millette  
Senior Actuary  
Fellow of the Canadian Institute of Actuaries  
Office of the Chief Actuary

Mathieu Désy  
Actuary  
Fellow of the Canadian Institute of Actuaries  
Office of the Chief Actuary

Christine Dunnigan  
Actuarial Officer  
Fellow of the Canadian Institute of Actuaries  
Office of the Chief Actuary

Office of the Superintendent of Financial Institutions Canada  
Ottawa, Canada  
29 August 2012

**Government Annuities Account—Continued****INDEPENDENT AUDITOR'S REPORT**

TO THE MINISTER OF HUMAN RESOURCES AND SKILLS  
DEVELOPMENT

**Report on the Financial Statements**

I have audited the accompanying financial statements of the Government Annuities Account, which comprise the statements of financial position as at 31 March 2012, 31 March 2011 and 1 April 2010, and the statements of changes in net assets available for benefits and statements of changes in pension obligations for the years ended 31 March 2012 and 31 March 2011, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for pension plans, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained in my audits is sufficient and appropriate to provide a basis for my audit opinion.

**Opinion**

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Government Annuities Account as at 31 March 2012, 31 March 2011 and 1 April 2010, and the changes in its net assets available for benefits and changes in its pension obligations for the years ended 31 March 2012 and 31 March 2011 in accordance with Canadian accounting standards for pension plans.

**Report on Other Legal and Regulatory Requirements**

In my opinion, the transactions of the Government Annuities Account that have come to my notice during my audits of the financial statements have, in all significant respects, been in accordance with the *Government Annuities Improvement Act*, the *Government Annuities Act* and regulations.

Heather McManaman, CA  
Principal  
for the Auditor General of Canada

29 August 2012  
Halifax, Canada

**STATEMENT OF FINANCIAL POSITION**  
(in thousands of Canadian dollars)

	March 31/ 2012	March 31/ 2011	April 1/ 2010
<b>Assets</b>			
Deposit with Receiver General for Canada (Note 4) . . . . .	188,428	207,784	228,646
Accrued interest due from Canada . . . . .	14,248	15,689	17,239
Accounts receivable . . . . .	99	76	82
	<u>202,775</u>	<u>223,549</u>	<u>245,967</u>
<b>Liability</b>			
Actuarial surplus due to Canada . . . . .	1,164	2,209	2,511
Net assets available for benefits . . . . .	<u>201,611</u>	<u>221,340</u>	<u>243,456</u>
<b>Pension obligations</b>			
Actuarial present value of accrued benefits (Note 5) . . . . .	201,611	221,340	243,456

The accompanying notes are an integral part of these financial statements.

Approved by:

IAN SHUGART  
*Deputy Minister*  
*Human Resources and*  
*Skills Development Canada*

ALAIN P. SÉGUIN, MBA, CPA, CGA  
*Chief Financial Officer*  
*Human Resources and*  
*Skills Development Canada*

## Government Annuities Account—Continued

STATEMENT OF CHANGES IN NET ASSETS  
AVAILABLE FOR BENEFITS  
FOR THE YEAR ENDED MARCH 31  
(in thousands of Canadian dollars)

	2012	2011
Increase in assets		
Interest from Canada		
(Note 4) .....	14,248	15,689
Premiums (Note 4) .....	11	11
Reclaimed annuities recovered from Consolidated Revenue Fund .....	123	29
	14,382	15,729
Decrease in assets		
Annuity payments .....	32,815	35,522
Premium refunds .....	69	54
Unclaimed annuities transferred to Consolidated Revenue Fund .....	63	60
Actuarial surplus due to Canada .....	1,164	2,209
	34,111	37,845
Administrative expenses		
Services received without charge (Note 2(g)) .....	2,674	2,231
Services contributed by Human Resources and Skills Development Canada (Note 2(g)) .....	(2,674)	(2,231)
Decrease in net assets .....	19,729	22,116
Net assets available for benefits at beginning of year .....	221,340	243,456
Net assets available for benefits at end of year .....	201,611	221,340

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN PENSION OBLIGATIONS  
FOR THE YEAR ENDED MARCH 31  
(in thousands of Canadian dollars)

	2012	2011
Actuarial present value of accrued benefits at beginning of the year .....	(221,340)	(243,456)
Interest and other income .....	(14,382)	(15,729)
Benefits paid .....	32,947	35,636
Experience gains .....	1,164	2,209
Actuarial present value of accrued benefits at end of the year .....	(201,611)	(221,340)

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012

## 1. Authority, Objective and Responsibilities

The Government Annuities Account (the Account) was established in 1908 by the *Government Annuities Act*, as modified by the *Government Annuities Improvement Act*.

The purpose of the *Government Annuities Act* was to assist individuals and groups of Canadians to prepare financially for their retirement by purchasing Government Annuities. In 1975, the *Government Annuities Improvement Act* discontinued future sales of Government Annuity contracts. Annuities are deferred until their maturity date, at which time payments to annuitants begin.

The Account is administered by Human Resources and Skills Development Canada (HRSDC) and operates through the Consolidated Revenue Fund.

## 2. Significant Accounting Policies

## (a) Basis of presentation

The financial statements of the Account are prepared in accordance with Canadian accounting standards for pension plans (Section 4600). This section requires pension plans of publicly accountable enterprises to comply on a consistent basis with the International Financial Reporting Standards (IFRS) to the extent that those standards do not conflict with the requirements of the Section 4600, which take precedence.

## (b) Actuarial present value of accrued benefits

The method utilized to calculate the actuarial present value of accrued benefits is in accordance with the *Government Annuities Improvement Act* and the *Government Annuities Act* and regulations.

The actuarial present value of accrued benefits comprises, in respect of deferred and matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

## (c) Actuarial surplus/deficit

At the end of any fiscal year, the recorded amount of the actuarial present value of accrued benefits may be different than the amount of actuarial liabilities determined by the actuary. The difference is recorded as an actuarial surplus or deficit, which is remitted to or recovered from the Consolidated Revenue Fund.

## (d) Interest from Canada

Interest from Canada is recorded on an accrual basis and is calculated on the actuarial present value of accrued benefits as prescribed by the *Government Annuities Improvement Act* and the *Government Annuities Regulations*.



**Government Annuities Account—Concluded**

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 2012—Concluded

## (e) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

## (f) Reclaimed annuities

Reclaimed annuities represent previously unclaimed amounts that had been transferred to the Consolidated Revenue Fund. If the annuitants are subsequently located, the actuarial present value of these annuities is transferred back to the Account.

## (g) Services received without charge

Administrative services received without charge from HRSDC are recorded in the statement of changes in net assets available for benefits at their estimated cost. A corresponding amount is credited directly to the statement of changes in net assets available for benefits.

## (h) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, actuarial present value of accrued benefits, and income at the date of the financial statements. Despite the use of management's best estimates, it is possible that the amounts for the actuarial present value of accrued benefits and related accounts could change materially in the near term.

**3. Changes in Accounting Policies**

The presentation of the financial statements was revised to be in accordance with Section 4600 of the CICA Handbook and International Financial Reporting Standards (IFRS) to the extent that those standards do not conflict with the requirements of Section 4600.

Prior to April 1, 2010, the Account's financial statements were prepared in accordance with Section 4100, Pension Plans and Part V of the CICA Handbook.

With the adoption of Section 4600 and IFRS for the year ended March 31, 2012, the statement of financial position comparatives as at April 1, 2010 and March 31, 2011 have not been restated as there were no significant adjustments as a result of the transition. In addition, there were no impacts on the statement of changes in net assets available for benefits and the statement of changes in pension obligations for the year ended March 31, 2011.

**4. Premiums deposited with Receiver General for Canada**

Premiums are deposited with the Receiver General for Canada. This deposit earns interest at a rate of seven percent in accordance with the *Government Annuities Improvement Act* and the *Government Annuities Regulations*. Due to the short-term nature, the carrying value of the deposit with the Receiver General for Canada approximates its fair value.

**5. Actuarial Present Value of Accrued Benefits**

The Office of the Chief Actuary, Office of the Superintendent of Financial Institutions Canada, performed the annual actuarial valuation of the Government Annuities Account as at March 31, 2012.

The *Government Annuities Improvement Act* and *Government Annuities Regulations* prescribe the basis upon which the actuarial present values of accrued benefits are to be determined. The regulations require the discounting of expected future payments using an annual interest rate of seven percent. Future payments are to be estimated using the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The actuary has indicated that the assumptions used to assess the actuarial present values of accrued benefits comply with legislative requirements and are, in aggregate, reasonable and appropriate.

The next actuarial valuation will be performed as at March 31, 2013.

	March 31/ 2012	March 31/ 2011	April 1/ 2010
	(in thousands of Canadian dollars)		
Actuarial present value of accrued benefits is comprised of:			
Deferred annuities . . . . .	9,529	10,653	11,696
Matured annuities . . . . .	192,082	210,687	231,760
	201,611	221,340	243,456

**6. Capital Management**

The Account does not manage capital as all deposits and withdrawals to the Account are made to the Consolidated Revenue Fund (CRF) and returns on deposits are legislated through the *Government Annuities Improvement Act*. In addition, any deficit or surplus in the Account is charged or credited to the CRF.

The Account is valued on an actuarial basis each year, with the objective of reporting the present value of the deferred and matured annuities to the Government of Canada to ensure the Account is sufficiently funded.

The Account has no externally imposed restrictions on capital. There has been no change in the Account's approach to capital management over the prior year.

**7. Related Party Transactions**

The Account is related to Government departments, agencies and Crown corporations through common control held by the Government of Canada. There were no further significant transactions with related parties other than those described in note 2 g), Services received without charge.

**Royal Canadian Mounted Police (Dependants)  
Pension Fund**

MANAGEMENT RESPONSIBILITY FOR FINANCIAL  
STATEMENTS

The management of the Royal Canadian Mounted Police (Dependants) Pension Fund is responsible for the preparation of the financial statements. These financial statements have been prepared in accordance with Canadian accounting standards for pension plans. They include management's best estimates and judgments when appropriate.

Responsibility for the integrity and objectivity of the financial statements rests with the management of the Royal Canadian Mounted Police (Dependants) Pension Fund. In support of its responsibility, management has developed and maintained books, records, internal controls and management practices designed to provide reasonable assurance as to the reliability of the financial information, that assets are safeguarded and controlled, and that transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund are in accordance with the applicable provisions of the *Financial Administration Act* and the *Royal Canadian Mounted Police Pension Continuation Act* and regulations.

These financial statements have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

BOB PAULSON  
*Commissioner*

ALAIN DUPLANTIE  
*Chief Financial and  
Administrative Officer*

July 23, 2012

# Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

## INDEPENDENT AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC SAFETY

### Report on the Financial Statements

I have audited the accompanying financial statements of Royal Canadian Mounted Police (Dependants) Pension Fund, which comprise the statements of financial position as at 31 March 2012 and 31 March 2011, and the statements of changes in net assets available for benefits and statements of changes in pension obligations for the years then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for pension plans, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained in my audits is sufficient and appropriate to provide a basis for my audit opinion.

#### *Opinion*

In my opinion, the financial statements present fairly, in all material respects, the financial position of Royal Canadian Mounted Police (Dependants) Pension Fund as at 31 March 2012 and 31 March 2011, and the changes in its net assets available for benefits and changes in its pension obligations for the years then ended in accordance with Canadian accounting standards for pension plans.

#### Report on Other Legal and Regulatory Requirements

In my opinion, the transactions of Royal Canadian Mounted Police (Dependants) Pension Fund that have come to my notice during my audits of the financial statements have, in all significant respects, been in accordance with the applicable provisions of the *Financial Administration Act*, and the *Royal Canadian Mounted Police Pension Continuation Act* and regulations.

Louise Bertrand, CA  
Principal  
for the Auditor General of Canada

23 July 2012  
Ottawa, Canada

**Royal Canadian Mounted Police (Dependants)**  
**Pension Fund—Continued**
**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31**

	2012	2011
	\$	\$
Assets		
Due from the Consolidated Revenue Fund .....	24,169,509	26,090,424
Liabilities		
Pension benefits payable (Note 3) .....	229,690	793,278
Net assets available for benefits .....	23,939,819	25,297,146
Pension obligations (Note 4) .....	22,119,442	23,591,078
Excess of net assets available for benefits over pension obligations .....	1,820,377	1,706,068

The accompanying notes are an integral part of these financial statements.

Approved by:

BOB PAULSON  
*Commissioner*

ALAIN DUPLANTIE  
*Chief Financial and Administrative Officer*

July 23, 2012

**STATEMENT OF CHANGES IN PENSION OBLIGATIONS**  
**YEAR ENDED MARCH 31**

	2012	2011
	\$	\$
Pension obligations, beginning of year .....	23,591,078	23,907,000
Net interest accrued on benefits .....	1,350,005	1,567,000
Valuation data updates .....		(425,000)
Experience gains and losses .....		400,000
Changes in actuarial assumptions .....		425,000
Benefit increases .....		1,076,000
Past service contributions from participants .....	3,953	5,000
Survivor benefit payments .....	(2,825,594)	(3,363,922)
Pension obligations, end of year .....	22,119,442	23,591,078

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF CHANGES IN NET ASSETS**  
**AVAILABLE FOR BENEFITS**  
**YEAR ENDED MARCH 31**

	2012	2011
	\$	\$
Net assets available for benefits, beginning of year .....	25,297,146	26,972,269
Increase in net assets:		
Interest income on amount due from the Consolidated Revenue Fund .....	1,464,314	1,683,870
Past service contributions from participants .....	3,953	4,929
Total increase in net assets .....	1,468,267	1,688,799
Decrease in net assets:		
Survivor benefit payments .....	(2,825,594)	(3,363,922)
Decrease in net assets .....	(1,357,327)	(1,675,123)
Net assets available for benefits, end of year .....	23,939,819	25,297,146

The accompanying notes are an integral part of these financial statements.



## Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31

### 1. Description of the Fund

The following is a summary description of the Royal Canadian Mounted Police (Dependants) Pension Fund.

#### (a) General

The Royal Canadian Mounted Police (Dependants) Pension Fund (the Fund) was established in 1934 pursuant to the *Royal Canadian Mounted Police Act* and is currently operated under Part IV of the *Royal Canadian Mounted Police Pension Continuation Act* (the *Act*) (effective 1959) and the related Regulations.

The *Act* provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions. The Government of Canada credits the Fund with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of the preceding quarter.

All monetary transactions of the Fund are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

The Fund is accounted for using the standards applicable to a defined benefit pension plan.

#### (b) Funding policy

All eligible members have now retired and, as such, there are no more active members contributing to the Fund; however, retired members may continue to make instalment payments in respect of previous elections made before their retirement.

The *Act* directs the Minister of Finance to have an actuarial valuation of the Fund prepared at least every five years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be amounts transferred to the Fund, out of any unappropriated moneys in the CRF, as may be required to re-establish the solvency of the Fund.

#### (c) Survivor benefit payments

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has left them in the Fund.

##### i. Widow's pension benefit

The widow is entitled to the pension purchased by the member. In many cases the pension benefit equals approximately 1.5 percent of the member's

final pension benefit payment multiplied by his years of credited service. The pension benefit is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

##### ii. Eligible children's annuities

An annuity, not exceeding 7 percent of the member's final pension payment, is payable to each surviving child eligible in accordance with the provisions of the *Act* at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

##### iii. Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit. This lump sum shall be equal in value to a pension for female aged 20 years older than the deceased member at death but not exceeding 75 years.

##### iv. Benefit limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are reduced. This can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow.

#### (d) Dividends on survivor benefit payments

The *Act* provides that if the Fund is substantially in excess of the amount required to make adequate provision for the prospective payments, the Governor in Council may, by order, increase the benefits provided under Part IV of the *Act* in such manner as may appear equitable and expedient. The authority of the Governor in Council is delegated to the Treasury Board under section 7(2) of the *Financial Administration Act*.

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective.

#### (e) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Fund upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV of the *Act* and those of his dependants shall cease upon such election. All returns of contributions are made without interest.

**Royal Canadian Mounted Police (Dependants)  
Pension Fund—Continued**

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31—Continued

2. Significant accounting policies

(a) Basis of presentation

The financial statements present the aggregate financial position of the Fund as a separate financial reporting entity independent of the sponsor and Fund members. They are prepared to assist Fund members and others in reviewing the activities of the Fund for the fiscal period but they do not portray the funding requirements of the Fund.

These financial statements are prepared in accordance with Canadian accounting standards for pension plans in Part IV of the Canadian Institute of Chartered Accountants (CICA) Handbook, Section 4600. Section 4600 provides specific accounting guidance on investments and pension obligations. For accounting policies that do not relate to either investments or pension obligations, the Fund complies with International Financial Reporting Standards (IFRS) in Part I of the CICA Handbook commencing April 1, 2011. To the extent that IFRS in Part I is inconsistent with Section 4600, Section 4600 takes precedence.

(b) Changes in accounting policies

These financial statements are the Fund's first in compliance with Section 4600 and IFRS. The comparative figures on the Statement of Financial Position as at April 1, 2010 and for the year ended March 31, 2011 have not been restated as there are no significant adjustments to previously reported account balances as a result of the transition to the new standards. Further, the implementation of Section 4600 has no effect on either the Statement of Changes in Net Assets Available for Benefits or the Statements of Changes in Accrued Pension Benefits for the year ended March 31, 2011.

Due to the nature of the Fund's assets and the specific provision that pension plans can use the Sponsor's basis of accounting for pension obligations, significant accounting policies were not revised upon implementation of Section 4600 and IFRS. Prior to April 1, 2011, the financial statements were prepared in accordance with Section 4100 – Pension Plans and Part V of the CICA Handbook.

(c) Significant accounting policies

The significant accounting policies are as follows:

i. Interest income on the amount due from the Consolidated Revenue Fund

The Government of Canada credits the Fund with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of

the preceding quarter. The rate of interest is determined by the Minister of Finance on a quarterly basis and is equal to the rate used in other government Superannuation accounts. The rate is calculated as though the amounts recorded were invested in a notional portfolio of Government of Canada 20 year bonds held to maturity.

Interest on the amount due from the Consolidated Revenue Fund is recognized on an accrual basis.

ii. Due from the Consolidated Revenue Fund

The government has a statutory obligation to pay benefits relating to the Fund. This pension obligation is to the widows and orphans of the participants who contributed to the Fund over the years. The government tracks the transactions related to contributions, the interest on the amount due from the Consolidated Revenue Fund and the survivor benefit payments. All cash receipts are deposited to and all payments are made from the Consolidated Revenue Fund (CRF).

The amount due from the Consolidated Revenue Fund is categorized as other asset.

iii. Survivor benefit payments

Benefits are recognized on an accrual basis as a reduction of Pension Obligations and Net Assets Available for Benefits upon the death of a member who has made the scheduled contributions and has left them in the Fund or upon the death of a widow.

iv. Pension obligations

The value of pension obligations during the year is based on a triennial actuarial valuation which is prepared by the Office of the Superintendent of Financial Institutions (OSFI). It uses the projected benefit method prorated on pensionable service and management's best estimates, as at the valuation date, of various economic and non-economic assumptions. For the interim years, the assumptions used in the triennial valuation are evaluated for continued relevancy and the valuation is adjusted by the actuary for transactions occurring during the period.

# Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED MARCH 31—Continued

### v. Services provided without charge and related party transactions

The Fund does not record the value of administrative services it receives without charge from various government departments and agencies as they are insignificant in the context of the financial statements taken as a whole. These services include the following:

- Financial management and other support services from the Royal Canadian Mounted Police;
- Actuarial valuation and other services from the Office of the Superintendent of Financial Institutions;
- Cheques issued from Public Works and Government Services Canada; and,
- Office of the Auditor General audit costs.

### (d) Sources of estimation uncertainty

In preparing these financial statements, management uses estimates and assumptions that primarily affect the reported amounts of liabilities.

In making estimates and using assumptions, management relies on external information and observable conditions where possible. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ significantly from the estimates and assumptions. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The Pension Obligations are the most significant item where estimates and assumptions are used. The Pension Obligations depend on a number of factors that are determined on an actuarial basis using a number of estimates and assumptions, such as discount rates (future Fund yields), mortality rates, proportion of members married, and age of new widows. The Fund consults with external actuaries from the Office of the Superintendent of Financial Institutions regarding these estimates and assumptions annually. Any changes will impact the carrying amount of the Pension Obligations. Details of these estimates and assumptions have been disclosed in Note 4.

### 3. Pension benefits payable

Pension benefits payable represent the lump sum benefits that became payable upon the death of members or widows during the year but had not yet been approved by the Minister for payment. At March 31, 2012, the pension benefits payable were \$229,690 (\$793,278 as at March 31, 2011).

### 4. Pension obligations

The most recent statutory actuarial valuation was performed as at March 31, 2010 by the Office of the Superintendent of Financial Institutions. The valuation disclosed an actuarial surplus of \$2,665,000. In a decision dated June 9, 2011, the Treasury Board approved that a portion of this surplus will be distributed by annual effective increases in the pension amount of 2.0 percent as at April 1, 2011, 2.0 percent as at April 1, 2012 and 2.0 percent as at April 1, 2013 and by increases to lump sum death benefits and residual payments.

The remaining balance of the actuarial surplus is intended to be used over the remaining life of the Fund for the payment of increases in the pension benefits. The average ages of members and widows were both estimated to be 86 years and the remaining life of the Fund was estimated at 27 years as at March 31, 2010.

The obligations for pension benefits are determined on an actuarial basis and incorporate the actuary's best estimates of future economic events and involve both economic and non-economic assumptions. The non-economic assumptions include considerations such as mortality rates, proportion of members married, and age of new widows. The primary economic assumptions relate to Fund yields. The yields are based on the rate applicable to a portfolio of notional 20 year government bonds as at the date of the triennial actuarial valuation.

The current Fund yield of 6.10 percent per annum (6.53 percent in 2011) is consistent with the estimated yield (6.05 percent) used for the immediate future in the actuarial valuation. The expected long-term Fund yield is estimated to decline to 4.81 percent per annum by the year 2024 and to rise to the ultimate level of 5.20 percent by 2032. Variations in any of these assumptions can result in a significantly higher, or lower, estimate of the liability.



**Royal Canadian Mounted Police (Dependants)  
Pension Fund—Concluded**

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31—*Concluded*

An interim valuation was performed as at March 31, 2011 and 2012, to estimate the actuarial present value of accrued pension benefits and the principal components of change in the actuarial present value during the plan year. No changes were made to the economic or non-economic assumptions for the fiscal year ended March 31, 2012. The pension obligation at March 31, 2012 was \$22,119,442 (\$23,591,078 as at March 31, 2011).

The next actuarial valuation is expected to be as at March 31, 2013.

5. Capital management

The primary objective with respect to capital management is to ensure that the Fund has adequate capital to meet its obligations to all current Fund members and their survivors.

The Fund is not subject to any externally imposed capital requirements and the surpluses or deficits are determined regularly by an actuarial valuation that is prepared by an independent actuary and considered as the Fund's capital.

The actuary's valuation is used to measure the long-term health of the Fund. The actuary tests the Fund's ability to meet its obligations to all current Fund members and their survivors.

Using an assumed rate of return, the actuary projects the Fund's benefits to estimate the current value of the liability, which is compared to the Fund's net assets available for benefits and the future contributions for all current Fund members. The result of the comparison is either a surplus or a deficit. In either case, the funding policy as described in Note 1 (b) will be used to ensure that the capital of the Fund is maintained.

There have been no changes to the capital management policy of the Fund.

6. Financial risk management

The Fund's assets are held in a special purpose account within the Consolidated Revenue Fund of the Government of Canada. As such, the Fund is not exposed to any significant market risk (risk of loss from fluctuations in equity and commodity prices, interest and foreign exchange rates and credit spreads), liquidity risk (risk that the Fund does not have sufficient cash to meet its current liabilities), or credit risk (risk that a counterparty defaults or becomes insolvent). Accordingly, the Fund has not provided a market risk sensitivity analysis.

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# SECTION 7

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Cash and Accounts Receivable

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Taxes receivable .....	7.3
Other accounts receivable .....	7.4

## CASH AND ACCOUNTS RECEIVABLE

This section contains information on accounts reported on the Consolidated Statement of Financial Position under "Cash and Accounts Receivable".

**TABLE 7.1**

### CASH AND ACCOUNTS RECEIVABLE

	March 31/2012	March 31/2011
	\$	\$
Cash and cash equivalents, Table 7.2 .....	17,143,276,454	14,322,602,233
Taxes receivable, Table 7.3 .....	86,005,561,641	78,626,173,166
Other accounts receivable, Table 7.5 .....	4,513,167,844	3,958,721,889
Total cash and accounts receivable .....	107,662,005,939	96,907,497,288

## Cash and Cash Equivalents

Cash consists of public moneys on deposit and cash in transit at March 31<sup>st</sup>. Cash in bank consists of public moneys on deposit to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions. Cash with the Bank of Canada includes operational balances and balances held for the Prudential Liquidity Fund. Cash in transit consists of public moneys received by public officers prior to April 1, but not deposited by that date as well as cash held by consolidated Crown corporations and other entities. Outstanding cheques and warrants are deducted to arrive at the closing cash balance.

**TABLE 7.2**

### CASH AND CASH EQUIVALENTS

	March 31/2012	March 31/2011
	\$	\$
Cash in bank—		
Canadian currency <sup>(1)</sup> .....	6,068,164,441	944,887,775
Foreign currencies <sup>(2)</sup> .....	650,413,953	420,833,782
Special deposits <sup>(3)</sup> .....	65,000,000	50,000,000
Total cash in bank .....	6,783,578,394	1,415,721,557
Cash in transit—		
Cash in hands of collectors and in transit .....	8,388,911,848	9,134,506,533
Other cash —Consolidated Crown corporations and other entities <sup>(4)</sup> .....	514,730,000	526,391,000
Total cash in transit .....	8,903,641,848	9,660,897,533
Less: Outstanding cheques and warrants—		
Outstanding cheques <sup>(5)</sup> .....	5,093,683,754	5,492,713,111
Imprest account cheques <sup>(6)</sup> .....	208,783	305,416
Total outstanding cheques and warrants .....	5,093,892,537	5,493,018,527
Total cash .....	10,593,327,705	5,583,600,563
Cash equivalents .....	6,549,948,749	8,739,001,670
Total cash and cash equivalents .....	17,143,276,454	14,322,602,233

<sup>(1)</sup> Included in Canadian currency is \$4,000,000,000 with respect to the Prudential Liquidity Fund.

<sup>(2)</sup> These balances denominated in US dollars include cash and cash equivalents which have been translated into Canadian dollars at March 31.

<sup>(3)</sup> These are balances in the hands of financial institutions for the reimbursement of GST refund payments issued by the Ministère du Revenu du Québec on behalf of the Government.

<sup>(4)</sup> These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of consolidated Crown corporations and other entities.

<sup>(5)</sup> Receiver General cheques issued in Canadian dollars, and outstanding are recorded in this account. Cheques outstanding for 10 years are transferred to other revenues. During the year, an amount of \$40,937,561 (\$61,982,669 in 2011) was transferred to other revenues. Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

<sup>(6)</sup> Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to other revenues), are recorded in this account.

## 7.2 CASH AND ACCOUNTS RECEIVABLE

Table 7.1 presents the year-end balances of cash and accounts receivable by category.

Cash equivalents consist mainly of term deposits resulting from auctions administered by the Bank of Canada and the Department of Finance on behalf of the Minister of Finance. The short term deposits, denominated in Canadian dollars, are made from a portion of the daily surplus of cash balance and have a short term maturity, usually not exceeding 31 calendar days.

Table 7.2 presents a summary of the cash and cash equivalents.

## Taxes Receivable

Taxes receivable include amounts assessed by Canada Revenue Agency and the Canada Border Services Agency but not yet collected, as well as estimates of unassessed taxes at year end. Estimates receivable also include related amounts for interest and penalties.

Taxes receivable include taxes, premiums and contributions collectable on behalf of others such as provincial, territorial governments and the Canada Pension Plan. These amounts have also been included in liabilities.

The Government establishes an allowance for doubtful accounts to reduce the carrying value of the taxes receivable to amounts that approximate their net realizable value.

Table 7.3 presents taxes receivable by tax stream. Amounts receivable that are written off or forgiven are included in Section 2 of Volume III (Debts, obligations and claims written off or forgiven).

**TABLE 7.3**  
**TAXES RECEIVABLE AS AT MARCH 31**

	2012			2011		
	Gross taxes receivable	Allowance for doubtful accounts	Net taxes receivable	Gross taxes receivable	Allowance for doubtful accounts	Net taxes receivable
	\$	\$	\$	\$	\$	\$
Taxes receivable—						
Income taxes receivable—						
Individuals .....	45,897,369,231	6,096,866,085	39,800,503,146	43,207,123,532	5,459,080,135	37,748,043,397
Employers .....	17,210,589,225	1,039,037,923	16,171,551,302	16,321,116,418	999,100,147	15,322,016,271
Corporations .....	12,520,733,660	1,785,709,725	10,735,023,935	11,622,610,958	1,752,663,386	9,869,947,572
Non-residents .....	1,173,720,355	113,939,045	1,059,781,310	988,026,589	127,478,373	860,548,216
Goods and services taxes receivable .....	18,541,512,448	2,906,088,048	15,635,424,400	15,322,360,067	2,588,882,043	12,733,478,024
Customs duties receivable .....	248,146,174	13,200,682	234,945,492	239,139,219	8,210,682	230,928,537
Excise taxes and duties receivable .....	2,414,469,499	46,137,443	2,368,332,056	1,912,485,199	51,274,050	1,861,211,149
Total .....	98,006,540,592	12,000,978,951	86,005,561,641	89,612,861,982	10,986,688,816	78,626,173,166

Table 7.4 presents the aging for taxes receivable for the period over which claims at March 31 have been outstanding. Receivables based on estimates of unassessed taxes at year end are included in current receivables.

**TABLE 7.4**  
**AGING OF TAXES RECEIVABLE**

	Year ended March 31	
	2012	2011
	\$	\$
Taxes receivable		
Less than one year .....	66,161,826,462	59,451,680,154
1-2 .....	5,744,207,719	5,726,427,231
2-3 .....	4,515,312,487	4,073,508,061
3-4 .....	3,695,849,593	3,261,116,004
4-5 .....	3,041,584,611	3,208,550,703
Over 5 years .....	14,847,759,720	13,891,579,829
Total .....	98,006,540,592	89,612,861,982

## Other Accounts Receivable

Other accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to the Government for use of its assets, or from the proceeds for provision of services as of March 31, 2012.

Amounts receivable written off or forgiven are included in Section 2 of Volume III (Debts, obligations and claims written off or forgiven).

Table 7.5 presents a summary of the balances for other receivables.

**TABLE 7.5**  
**OTHER ACCOUNTS RECEIVABLE AS AT MARCH 31**

	2012			2011		
	Gross receivables	Allowance for doubtful accounts	Net receivables	Gross receivables	Allowance for doubtful accounts	Net receivables
	\$	\$	\$	\$	\$	\$
Other receivables <sup>(1)</sup> .....	4,342,297,568	1,678,284,724	2,664,012,844	4,171,252,314	1,501,426,425	2,669,825,889
Accounts receivable of consolidated Crown corporations and other entities .....	1,849,155,000		1,849,155,000	1,288,896,000		1,288,896,000
Total .....	6,191,452,568	1,678,284,724	4,513,167,844	5,460,148,314	1,501,426,425	3,958,721,889

<sup>(1)</sup> Other receivables are the financial claims owed to the Government and arising from other revenues.

Table 7.6 presents the aging of other accounts receivable for the period over which claims at March 31 have been outstanding.

**TABLE 7.6**  
**AGING OF OTHER ACCOUNTS RECEIVABLE**

	Year ended March 31	
	2012	2011
	\$	\$
Outstanding days		
0-30 .....	1,783,119,425	1,496,704,238
31-60 .....	222,884,637	382,160,333
61-90 .....	95,534,313	119,416,067
91-365 .....	388,963,453	386,565,564
Over 365 .....	1,851,795,740	1,786,406,112
Total .....	4,342,297,568	4,171,252,314
Accounts receivable of consolidated Crown corporations and other entities .....	1,849,155,000	1,288,896,000
Total .....	6,191,452,568	5,460,148,314



# SECTION 8

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Foreign Exchange Accounts

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Exchange Fund Account .....	8.4

## FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Investment income from the foreign exchange accounts and net gains and losses resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are recorded in foreign exchange net revenues on the Statement of Operations and Accumulated Deficit.

TABLE 8.1

### FOREIGN EXCHANGE ACCOUNTS

	April 1/2011	Payments and other charges	Receipts and other credits	March 31/2012
	\$	\$	\$	\$
International reserves held in the Exchange Fund				
Account, Table 8.2	54,041,838,424	23,363,731,292	15,264,666,707	62,140,903,009
International Monetary Fund—Subscriptions	9,791,371,160	50,316,680		9,841,687,840
International Monetary Fund—Loans	1,139,293,030	185,808,682		1,325,101,712
	64,972,502,614	23,599,856,654	15,264,666,707	73,307,692,561
Less:				
International Monetary Fund—Notes payable	7,260,048,181	285,421,273	83,148,648	7,057,775,556
Special drawing rights allocations	9,205,476,000		47,305,835	9,252,781,835
	16,465,524,181	285,421,273	130,454,483	16,310,557,391
Total	48,506,978,433	23,885,277,927	15,395,121,190	56,997,135,170

### International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and special drawing rights (SDRs).

The Exchange Fund Account is operated under the provisions of the *Currency Act*. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each year. The financial statements as at March 31, 2012, together with the Independent Auditor's Report thereon, are found at the end of this section.

Table 8.2 shows international reserves held in and advances to the Exchange Fund Account as at March 31, 2012. Gold held by the Account is valued at SDR 35 per fine ounce (\$54.08 Cdn as at March 31, 2012 and \$53.81 Cdn as at March 31, 2011).

In 2011-2012, payments and other charges consisted of advances to the Exchange Fund Account in the amount of \$21,474 million, an adjustment of \$1,672 million to recognize the net income of the Exchange Fund Account for the period April 1, 2011 to March 31, 2012, and a net valuation adjustment of \$218 million. Receipts and other credits consisted of repayments of advances of \$15,265 million.

TABLE 8.2

### INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT (in millions of dollars)

	March 31/2012	March 31/2011
US dollar cash and cash equivalents	319	228
US dollar marketable securities	33,034	26,797
Euro cash and cash equivalents	163	79
Euro marketable securities	18,951	17,762
Japanese yen cash and cash equivalents	7	7
Japanese yen marketable securities	342	116
Short-term deposits	299	
Special drawing rights	9,020	9,046
Gold	6	6
Total	62,141	54,041
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars	36,472	29,900
Euro	18,187	16,972
Japanese yen	341	233
Special drawing rights (2012, SDR 4,599 million; 2011, SDR 4,599 million)	7,106	7,070
Canadian dollars	(1,637)	(1,852)
Total advances from the Consolidated Revenue Fund	60,469	52,323
Total net revenue for the year	1,672	1,718
Total	62,141	54,041

## International Monetary Fund—Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of SDR, a unit of account defined in terms of a "basket" of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars.

In 2011-2012, payments and other charges consisted of a valuation adjustment of \$50 million.

## International Monetary Fund—Loans

This account records the value of interest-bearing loans made under Canada's multi-lateral and bi-lateral borrowing arrangements with the IMF. The purpose of these arrangements is to provide temporary resources for IMF-member countries requiring balance of payment assistance.

There are three outstanding lending arrangements with the IMF outside of the quota system: the multi-lateral New Arrangements to Borrow (NAB) and General Arrangements to Borrow (GAB) as well as a temporary bi-lateral borrowing agreement.

Canada's participation in the expanded New Arrangements to Borrow (NAB) became effective on March 11, 2011. The maximum lending by Canada to the IMF under these arrangements is limited to SDR 7,624 million. As at March 31, 2012, SDR 858 million or \$1,325 million (nil in 2011) in lending has been provided to the IMF under the NAB.

Canada also participates in the General Arrangements to Borrow (GAB) which was most recently renewed in November 2007. The maximum lending by Canada to the IMF under these arrangements is limited to SDR 893 million. As at March 31, 2012, no lending had been provided to the IMF under the GAB.

Canada's temporary bi-lateral borrowing agreement with the IMF provides for maximum lending to the IMF of US \$10 billion. This agreement with the IMF expires on January 31, 2013. Drawings under the bi-lateral agreement have an original term to maturity of three months and bear interest at the SDR rate. As at March 31, 2012, no lending (\$1,139 million in 2011) has been provided under this agreement.

Collectively, the outstanding loans under multi-lateral and bi-lateral arrangements with the IMF cannot exceed SDR 8,517 million at any given time. This reflects the maximum commitment under both the NAB and GAB.

At March 31, 2012, a total of SDR 858 million or \$1,325 million was outstanding under these arrangements. Amounts advanced under these arrangements are considered part of the Official International Reserves of Canada.

## International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 2011-2012, notes payable to the IMF decreased by \$202 million.

## Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The SDR is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 2011-2012 receipts and other credits consisted of a valuation adjustment of \$47 million.

## SUPPLEMENTARY STATEMENT

### Exchange Fund Account

#### STATEMENT OF RESPONSIBILITY

Responsibility for the financial statements of the Exchange Fund Account (the Account) and all other information presented in the Report on the Management of Canada's Official International Reserves rests with the Department of Finance. The operations of the Account are governed by the provisions of Part II of the *Currency Act*. The Bank of Canada administers the Account, as fiscal agent for the Government of Canada.

The financial statements were prepared in accordance with the accounting policies set out in Note 2 to the financial statements, which are consistent with those used by the Government of Canada, and do not result in any significant differences from Canadian public sector accounting standards. These policies were applied on a basis consistent with that of the preceding year. The information included in these financial statements is based on the best estimates and judgement of the Department of Finance and the Bank of Canada, with due consideration given to materiality.

The Department of Finance establishes policies for the Account's transactions and investments. It also ensures that the Account's activities comply with the statutory authority of the *Currency Act*.

The Bank of Canada maintains appropriate financial systems and related internal controls to provide reasonable assurance that financial information is reliable, assets are safeguarded and transactions are properly authorized in accordance with the *Currency Act*. The system of internal control is supported by an internal audit department, whose functions include reviewing internal controls, including accounting and financial controls and their application. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of the audit to the Minister of Finance.

The Report on the Management of Canada's Official International Reserves is tabled in Parliament along with the financial statements, which are also part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

MARK CARNEY  
*Governor  
Bank of Canada*

MICHAEL HORGAN  
*Deputy Minister  
Department of Finance*

SHEILA VOKEY, CA  
*Chief Accountant  
Bank of Canada*

Ottawa, Canada  
23 May 2012



**Exchange Fund Account—Continued****INDEPENDENT AUDITOR'S REPORT**

TO THE MINISTER OF FINANCE

**Report on the Financial Statements**

I have audited the accompanying financial statements of the Exchange Fund Account, which comprise the statement of financial position as at 31 March 2012, and the statement of operations and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Opinion**

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Exchange Fund Account as at 31 March 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

**Report on Other Legal and Regulatory Requirements**

In my opinion, the transactions of the Exchange Fund Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part II of the *Currency Act*.

Nancy Y. Cheng, FCA  
Assistant Auditor General  
for the Auditor General of Canada

23 May 2012  
Ottawa, Canada

**Exchange Fund Account—Continued**

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH

(in millions of Canadian dollars)

	2012	2011
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents		
(Note 3, 7) .....	788	314
Investments		
Marketable securities (Note 4, 7) .....	52,326	44,675
Special drawing rights (Note 5, 7) .....	9,020	9,046
Gold (Note 7) .....	6	6
Total investments .....	61,352	53,727
Total financial assets .....	62,140	54,041
<b>LIABILITIES</b>		
Due to the Consolidated Revenue Fund		
(Note 6) .....	62,140	54,041

Commitments (Note 8)

The accompanying notes are an integral part of these financial statements.

Approved by:

MARK CARNEY

*Governor**Bank of Canada*

MICHAEL HORGAN

*Deputy Minister**Department of Finance*

SHEILA VOKEY, CA

*Chief Accountant**Bank of Canada*

**Exchange Fund Account—Continued**STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED 31 MARCH  
(in millions of Canadian dollars)

	2012	2011
Net revenue from investments		
Marketable securities		
Interest .....	1,245	1,306
Gains on sale of marketable securities .....	513	270
Transaction costs and other .....	(1)	(1)
Cash and cash equivalents .....	1	1
Special drawing rights .....	31	30
Total net revenue from investments .....	1,789	1,606
Other		
Net foreign exchange (loss) gain .....	(117)	112
Net revenue for the year (Note 1, 6) .....	1,672	1,718

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH  
(in millions of Canadian dollars)

	2012	2011
Cash flows from operating activities		
Interest received		
Marketable securities .....	1,366	1,401
Other .....	1	1
Purchase of marketable securities .....	(48,197)	(40,608)
Proceeds from the sale or maturity of marketable securities .....	41,054	38,970
Purchase of foreign currencies .....	448	56
Sale of foreign currencies .....	(1,845)	(2,697)
Net cash used in operating activities .....	(7,173)	(2,877)
Cash flows from financing activities		
Increase in advances from the Consolidated Revenue Fund .....	19,628	14,514
Repayment of advances to the Consolidated Revenue Fund .....	(12,000)	(11,819)
Net cash provided by financing activities .....	7,628	2,695
Effects of exchange rate changes on cash and cash equivalents .....	19	4
Increase (decrease) in cash and cash equivalents .....	474	(178)
Cash and cash equivalents, beginning of year .....	314	492
Cash and cash equivalents, end of year (Note 3) .....	788	314

The accompanying notes are an integral part of these financial statements.

## Exchange Fund Account—Continued

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2012

#### 1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the *Currency Act*. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The *Financial Administration Act* does not apply to the Account. The majority of Canada's official international reserves reside inside the Account. The Account represents approximately 94 percent (94 percent at 31 March 2011) of Canada's official reserves. The remainder of the official reserves reside in the foreign currency accounts of the Minister of Finance.

The legislative mandate of the Account is to aid in the control and protection of the external value of the Canadian dollar. The Minister of Finance empowers the Account to acquire or sell assets deemed appropriate for this purpose, in accordance with the Account's Statement of Investment Policy.

Assets held in the Account are managed to provide foreign-currency liquidity to the government and to promote orderly conditions for the Canadian dollar in the foreign exchange markets, if required. Canada's current policy is to intervene in foreign exchange markets on a discretionary, rather than a systematic, basis and only in the most exceptional of circumstances. Since September 1998, no transactions have been aimed at moderating movements in the value of the Canadian dollar.

In accordance with the *Currency Act*, the net revenue for the year is paid to or charged to the Consolidated Revenue Fund (CRF) of the Government of Canada within three months after the end of the fiscal year, and the Minister of Finance reports to Parliament on the operations of the Account within the first 60 days on which Parliament is sitting after the end of the fiscal year.

#### 2. Significant accounting policies

As stipulated in the *Currency Act*, the financial statements of the Account are prepared in a manner consistent with the accounting policies used by the Government of Canada to prepare its financial statements. The presentation and results of the Account using these accounting policies do not result in any significant differences from Canadian public sector accounting standards.

#### (a) Revenue recognition

Revenue from investments is recorded net of transactions costs on an accrual basis and includes interest earned, amortization of premiums and discounts using the straight line method, gains or losses on sales of securities, and revenues from securities lending activities. Interest is accrued on short-term deposits, deposits held under repurchase agreements, marketable securities, and Special Drawing Rights.

#### (b) Expense recognition

The Account's administrative, custodial, and fiscal agency services are provided and paid for by the Bank of Canada and Department of Finance. These costs are not significant in relation to the asset portfolio and have not been recognized in the financial statements.

In addition, the notional cost specifically identified as related to the funding of the Account's assets and advanced by the CRF is not recognized in the financial statements.

#### (c) Financial assets

##### Cash and cash equivalents

Cash and cash equivalents consists of cash and short-term deposits. Short-term deposits are recorded at cost and are generally held to maturity.

##### Deposits held under repurchase agreements

Deposits held under repurchase agreements are recorded at cost. The resulting revenue is included in revenues from marketable securities.



**Exchange Fund Account—Continued**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012—Continued

**Marketable securities**

Purchases and sales of securities are recorded at the settlement dates. Marketable securities are recorded at cost and are adjusted for amortization of purchase discounts and premiums on a straight-line basis over the term to maturity of the security. The carrying value of marketable securities includes accrued interest. The securities loaned under the securities lending program continue to be accounted for as investment assets.

Short-term deposits, Deposits held under repurchase agreement and Marketable securities are written down to their recoverable amount in the event of an other than temporary impairment in the fair value. Write-downs to reflect other than temporary impairment are included in Net revenue from investments in the Statement of Operations.

**Special Drawing Rights**

SDR's are initially recorded at cost and are subsequently translated into Canadian dollars at market exchange rates.

**Gold**

Gold is carried in the Account at a value of 35 SDRs per fine ounce, which approximates cost and conforms to the value used in the *Public Accounts of Canada*.

**(d) Translation of foreign currencies and Special Drawing Rights**

Assets and advances denominated in foreign currencies and special drawing rights (SDRs) are translated into Canadian dollar equivalents at rates prevailing on the balance sheet date, which were as follows:

**TRANSLATION OF FOREIGN CURRENCIES AND SPECIAL DRAWING RIGHTS INTO CANADIAN DOLLAR EQUIVALENTS**

	2012	2011
US dollars .....	0.9975	0.9696
Euros .....	1.3304	1.3743
Japanese yen .....	0.0120	0.0117
SDRs .....	1.5452	1.5373

Gains or losses resulting from the translation of assets and advances denominated in foreign currencies and SDRs, as well as on transactions throughout the fiscal year, are recorded as net foreign exchange gains or losses and are included in the Statement of Operations.

Investment revenue in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the revenue is earned.

**(e) Use of estimates and measurement uncertainty**

The preparation of the financial statements of the Account requires management to make estimates and assumptions, based on information available as of the date of the financial statements. The most significant use of estimates is in the disclosure of the fair value of assets (Note 7d) and disclosure of the notional cost of advances (Note 6).

**3. Cash and cash equivalents**

At 31 March, cash and cash equivalents consisted of the following:

**CASH AND CASH EQUIVALENTS**  
(in millions of Canadian dollars)

	2012 Carrying value	2011 Carrying value
Cash		
US dollars .....	319	228
Euros .....	163	79
Japanese yen .....	7	7
Total cash .....	489	314
Short-term deposits .....	299	
Total—Cash and cash equivalents .....	788	314

Short-term deposits are money market transactions where the Account invests funds with designated counterparties.

The weighted-average yield to maturity for short-term deposits at 31 March 2012 was 0.05 percent and the term to maturity was less than 3 months.

## Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012—Continued

## 4. Marketable securities

Marketable securities include treasury notes, treasury bills, bonds and money market instruments.

## MARKETABLE SECURITIES

(in millions of Canadian dollars, unless otherwise stated)

Term to maturity	31 March 2012								31 March 2011		
	Under 6 months		6 months to 1 year		1 to 5 years		Over 5 years		Total		
	Amortized cost	Yield %	Amortized cost	Yield %	Amortized cost	Yield %	Amortized cost	Yield %	accrued interest	Carrying value	Carrying value
US dollar											
Sovereign.....	5,983	0.13	72	0.15	4,847	0.91	9,401	3.13	9	20,312	11,953
Supra National .....	685	0.89	25	1.71	3,767	2.59	1,711	3.51	138	6,326	5,169
Agencies and other .....	2,192	1.04	101	1.77	2,082	2.99	1,972	3.85	49	6,396	9,675
Total—US dollar.....	8,860		198		10,696		13,084		196	33,034	26,797
Euro											
Sovereign.....	891	0.78	320	1.33	4,689	2.69	7,411	2.92	276	13,587	11,257
Supra National .....			241	3.39	947	3.45	1,075	3.48	55	2,318	2,052
Agencies and other .....	178	3.18	96	4.06	1,666	3.27	1,051	3.53	54	3,045	4,453
Total—Euro.....	1,069		657		7,302		9,537		385	18,950	17,762
Japanese yen											
Sovereign.....			121	0.12	221	0.55				342	116
Total—Japanese yen.....			121		221					342	116
Total marketable securities....	9,929		976		18,219		22,621		581	52,326	44,675

The yield in the above table represents the weighted average yield to maturity based on the amortized cost at the end of the fiscal year for the respective securities.

At 31 March 2012, the net unamortized premium on marketable securities amounted to \$435 million (\$252 million at 31 March 2011).

Under the securities lending program, the Account has agency agreements with two major financial institutions. Loans of securities are effected on behalf of the Account by these agents who guarantee the loans and obtain collateral of equal or greater value from their approved counterparties in these transactions. At 31 March 2012, US\$1,807 million (par value) US Treasury Bills (US\$117 million (par value) at 31 March 2011) and no Treasury Notes (US\$67 million (par value) at 31 March 2011), were being used in the securities lending program with financial institutions.

## 5. Special Drawing Rights

The special drawing right (SDR) is an international reserve asset created by the International Monetary Fund (IMF) in 1969 to supplement the existing official reserves of member countries. SDRs are allocated to member countries in proportion to their IMF quotas. The SDR serves as the unit of account of the IMF and its value is based on a basket of key international currencies.

## 6. Due to the Consolidated Revenue Fund (CRF)

The Account is funded by the Government of Canada through interest-free advances from the CRF. Advances to the Account from the CRF are authorized by the Minister under the terms and conditions prescribed by the Minister of Finance. Pursuant to Section 19 of the *Currency Act*, these advances are limited to \$100 billion by order of the Minister of Finance in September of 2009.

The CRF advances the proceeds of Canada's borrowings in foreign currencies and allocations of SDRs by the IMF to the Account. Subsequent repayments of foreign currency debt are made using the assets of the Account and result in reductions in the level of foreign currency advances from the CRF. Interest payable by Canada on borrowings in foreign currencies and charges on allocations of SDRs to Canada are charged directly to the CRF.

The Account requires Canadian dollar advances to settle its purchases of foreign currencies. Canadian dollars received from sales of foreign currencies are remitted to the CRF. This, together with foreign currency payments made on behalf of the Government of Canada cause reductions in the level of outstanding Canadian-dollar advances, and can result in overall net deposits of Canadian dollars by the Account with the CRF.

**Exchange Fund Account—Continued**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012—Continued

At 31 March, advances from the CRF were comprised of the following currencies:

CURRENCY COMPOSITION OF ADVANCES FROM THE CRF  
(in millions of Canadian dollars)

	2012	2011
US dollars .....	36,472	29,900
Euros .....	18,186	16,972
Japanese yen .....	341	233
SDR's .....	7,106	7,070
Subtotal—Foreign currencies .....	62,105	54,175
Canadian dollars .....	(1,637)	(1,852)
Net revenue .....	1,672	1,718
Total .....	62,140	54,041

For the year ended 31 March 2012, the notional cost specifically identified as related to the funding of the Account's assets and advanced by the CRF to the Account is \$1,489 million (\$1,493 million for the year ended 31 March 2011). The notional cost of advanced funds is comprised of the actual interest costs on foreign denominated debt and cross currency swaps for foreign currency advances, and an imputed interest cost calculated using the average funding rate of outstanding Government of Canada market debt, applicable to the net of Canadian dollar and SDR currency advances.

**7. Financial instruments**

The role of the Account as principal repository of Canada's official international reserves determines the nature of its assets and of its operations, as well as its use of financial instruments.

**(a) Credit risk**

Credit risk is the risk that a counterparty to a financial contract will cause a loss to the Account by failing to discharge its obligations in accordance with agreed upon terms.

To ensure that the Account's asset portfolio is prudently diversified with respect to credit risk, the Statement of Investment Policy prescribed by the Minister of Finance specifies limits on holdings by class of issuer (sovereign, agency, supranational, corporation or commercial financial institution), by any one issuer or counterparty, and by type of instruments. The Statement of Investment Policy also specifies the treatment of holdings that do not meet eligibility criteria or limits due to exceptional circumstances such as ratings downgrades.

With respect to the Statement of Investment Policy, the Account may hold fixed income securities of highly rated sovereigns, central banks, government-supported entities and supranational organizations. To be eligible for investment, an entity must have a credit rating in the top seven categories from two of four designated rating agencies (Standard & Poor's, Moody's, Fitch, and Dominion Bond Rating Service). The Account may also make deposits and execute other transactions, up to prescribed limits, with commercial financial institutions that meet the same rating criteria.

As stipulated in the *Currency Act*, the Minister may appoint agents to perform services concerning the Account. Through the securities-lending program, agents can lend securities only up to a prescribed maximum amount and only to a list of approved counterparties. Each borrower must enter into a Securities Loan Agreement with at least one of the agents. Borrowers are also required to provide collateral for securities borrowed, according to a specific list approved by the Government. Collateral is limited to specific security types, terms to maturity, and credit ratings.

The agents also provide an indemnity in the event of default by the borrower. The Account enters into securities lending transactions in order to increase its return on investments.

**(b) Market risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk, and other price risk. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, other than those arising from interest rate risk or currency risk. The Account is not exposed to significant other price risk.

Interest rate and currency risks are managed, with due consideration of the risk to the Government of Canada, through the asset-liability management policy. This policy utilizes a strategy of matching the duration structure and the currency of the Account's assets with the foreign currency borrowings of the Government of Canada that notionally finance the Account's assets. Other price risks are mitigated by holding high quality liquid assets.



## Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012—Continued

## (c) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk is minimized by limiting the portion of foreign liabilities that needs to be rolled over within a one year period. In addition, liquidity risk is mitigated by holding short-term investments that are matched to maturing liabilities.

## (d) Fair value of financial assets

FINANCIAL ASSETS  
(in millions of Canadian dollars)

	31 March 2012		31 March 2011	
	Carrying value	Fair value	Carrying value	Fair value <sup>(1)</sup> (restated)
Cash and cash equivalents .....	788	788	314	314
Investments				
Marketable securities				
US dollar .....	33,034	34,692	26,797	27,523
Euro .....	18,950	20,067	17,762	17,965
Japanese yen .....	342	345	116	117
Total marketable securities .....	52,326	55,104	44,675	45,605
SDRs .....	9,020	9,020	9,046	9,046
Gold .....	6	181	6	152
Total investments .....	61,352	64,305	53,727	54,803
Total financial assets ....	62,140	65,093	54,041	55,117

<sup>(1)</sup> The fair value of marketable securities has been restated to reflect an increase of \$604 million for accrued interest omitted in 2011.

The estimated fair value of cash and cash equivalents is deemed equal to their carrying value given their short term to maturity.

Estimated fair values of marketable securities are based on quoted market prices and include accrued interest. If such prices are not available, the fair value is determined by discounting future cash flows using an appropriate yield curve. During the year, no marketable securities have been written down to reflect other than temporary impairments in the fair value.

The SDR serves as the unit of account for the IMF and its value is based on a 'basket' of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen. As SDRs are translated into Canadian dollar equivalents at rates prevailing at the balance sheet date, the carrying value approximates fair value on the reporting date.

The estimated fair value of gold is based on London fixing of \$1,658.34 at 31 March 2012 (\$1,395.25 at 31 March 2011) per fine ounce.

The fair value of marketable securities and SDRs continuously fluctuates as a result of changes in market conditions, including interest rates, foreign exchange rates and market prices. As discussed in notes 7(a) and 7(b), credit and market risks of marketable securities are managed in accordance with the Account's Statement of Investment Policy and the asset-liability management policy. These risk management practices mitigate the risk of fair value fluctuations of marketable securities.

## 8. Commitments

## (a) Foreign currency swaps

Foreign currency swaps are agreements that exchange one type of obligation for another involving different currencies and the exchange of the principal amounts and interest payments. The Account may enter into short-term foreign currency swap arrangements with the Bank of Canada to assist the Bank in its cash-management operations. There were no drawings under this facility during the year ended 31 March 2012 (no drawing during the year ended 31 March 2011), and there were no commitments outstanding at 31 March 2012 (no commitments outstanding at 31 March 2011).

## (b) Foreign currency contracts

A foreign currency contract is a commitment to purchase or sell a foreign currency at the spot rate, requiring settlement within two days. In the normal course of operations, the Account enters into foreign currency contracts. At 31 March 2012, the Account had no contracts to sell foreign currency (nil at 31 March 2011) and no unrealized gains (losses) were recorded in net revenue at 31 March 2012 (nil at 31 March 2011).



**Exchange Fund Account—Concluded**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012—*Concluded*

*(c)* Investment contracts

In the normal course of operations, the Account enters into investment contracts. The following table presents the fair value of investment contracts with contractual amounts outstanding at 31 March. Outstanding investment contracts were settled by 3 April 2012.

INVESTMENT CONTRACTS  
(in millions of Canadian dollars)

	2012		2011	
	Contractual value	Fair value	Contractual value	Fair value
Marketable securities				
Euro				
Purchases.....	191	193		
Sales.....	192	196		

## 9. Comparative figures

Certain of the 2011 comparative figures have been reclassified to conform to the current year's presentation.



# SECTION 9

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Loans, Investments and Advances

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## LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada acquired through the use of parliamentary appropriations, except for the portion of the investment balances representing adjustments for the equity of enterprise Crown corporations and other government business enterprises. Some of these appropriations permit repayments to be used for further loans and advances. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II.

The investment in enterprise Crown corporations and other government business enterprises is accounted for under the modified equity method and is carried at cost which is adjusted for the annual profits or losses of the enterprises and reduced by any dividends paid by the corporations to the Government. Under the modified equity method, the accounting policies of the enterprise Crown corporations and other government business enterprises are not adjusted to conform to the Government's accounting policies. The Government also reports any amounts receivable from or payable to these corporations and where the Government has advanced funds to the corporations to support their direct lending activities, the amounts are recorded as loans and advances by the Government.

Other loans, investments and advances are initially recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the approximate net realizable value. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Balances of loans, investments and advances resulting from foreign currency transactions are reported at year-end closing rates of exchange; net gains and losses related to these sovereign loans are presented with the return on investments from these loans under other program revenues.

The allowance established to reflect reductions from the recorded value to the approximate net realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under subsection 63(2) of the *Financial Administration Act*.

Revenues received during the year on loans, investments and advances, are credited to other revenues; details are provided in Section 3 of this volume and in Section 10 of Volume III.

Table 9.1 presents the transactions and year-end balances of loans, investments and advances by category.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

**TABLE 9.1**  
**LOANS, INVESTMENTS AND ADVANCES**

	April 1/2011	Payments and other charges	Receipts and other credits	March 31/2012
	\$	\$	\$	\$
Enterprise Crown corporations and other government business enterprises, Table 9.2 .....	135,672,621,127	66,477,643,613	71,488,016,932	130,662,247,808
Portfolio investments, Table 9.11 .....	106,563,989	731,279	13,239,843	94,055,425
National governments including developing countries, Table 9.12 .....	433,090,122	124,343,545	164,353,238	393,080,429
International organizations, Table 9.13 .....	16,661,660,340	937,777,822	234,339,061	17,365,099,101
Provincial and territorial governments, Table 9.14 .....	2,679,693,810	1,857,139,503	1,007,887,720	3,528,945,593
Other loans, investments and advances, Table 9.15 .....	24,871,192,050	4,759,077,613	5,438,834,171	24,191,435,492
	180,424,821,438	74,156,713,375	78,346,670,965	176,234,863,848
Less: allowance for valuation .....	21,876,067,249	47,775,017	1,486,387,677	23,314,679,909
Total .....	158,548,754,189	74,204,488,392	79,833,058,642	152,920,183,939

## Enterprise Crown Corporations and Other Government Business Enterprises

Loans and advances to, and investments in, enterprise Crown corporations and other government business enterprises represent the balance of financial claims held by the Government against corporations and enterprises for working capital, capital expenditures and other purposes, investments in the capital stock of corporations, and loans and advances to corporations and enterprises for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries.

Enterprise Crown corporations are a type of government business enterprise and are defined as those Crown corporations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected Crown corporations listed in Part I, all the Crown corporations listed in Part II of Schedule III of the *Financial Administration Act* and the Bank of Canada. Although a Crown corporation, the Canada Pension Plan Investment Board is not part of the Government reporting entity since its mandate is to manage an investment portfolio on behalf of the Canada Pension Plan which is itself excluded from the reporting entity.

There are also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are controlled by the Government and in most cases accountable to Parliament through a Minister of the Crown for the conduct of their affairs. These are referred to as "other government business enterprises" and include The Canadian Wheat Board and the various Port Authorities.

Most of the enterprise Crown corporations and other government business enterprises are agents of Her Majesty for the conduct of all or part of their activities. This status is granted in one of the following ways:

- i. designation by Parliament, through a special act of incorporation;
- ii. statutory authorization; or,
- iii. proclamation by the *Government Corporations Operation Act*.

Further information on the business and activities of all parent Crown corporations and information on all Crown corporations and other corporate interests of Canada is provided in the quarterly report entitled *Inventory of Government of Canada Organisations*. Although no longer included as part of this Report, a compilation of the audited financial statements of the parent Crown corporations is also available upon request.

Table 9.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations and other government business enterprises.

TABLE 9.2

## ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

	April 1/2011	Payments and other charges	Receipts and other credits	March 31/2012
	\$	\$	\$	\$
<b>Investments—</b>				
Investments and accumulated profits/losses (Table 9.5) .....	37,225,816,950	3,057,706,000	6,020,833,000	34,262,689,950
<b>Loans and advances<sup>(1)</sup>—</b>				
Canada Mortgage and Housing Corporation—				
Housing .....	2,861,968,611		154,962,001	2,707,006,610
Joint projects .....	665,799,923		32,869,650	632,930,273
Real estate .....	24,095,547		5,151,518	18,944,029
Sewage treatment projects .....	77,522,976		12,121,859	65,401,117
Student housing projects .....	145,156,964		11,295,562	133,861,402
	3,774,544,021		216,400,590	3,558,143,431
Finance—				
Business Development Bank of Canada .....	13,223,340,692	25,445,198,570	26,107,100,487	12,561,438,775
Canada Lands Company Limited .....	74,330,248	35,556,468	17,441,716	92,445,000
Canada Mortgage and Housing Corporation .....	65,793,810,566	2,551,758,000	5,308,639,471	63,036,929,095
Farm Credit Canada .....	17,558,200,000	35,356,795,000	33,589,200,000	19,325,795,000
	96,649,681,506	63,389,308,038	65,022,381,674	95,016,607,870
Other—				
Canadian Dairy Commission <sup>(2)</sup> .....	47,322,258		47,322,258	
Subtotal—Loans and advances .....	100,471,547,785	63,389,308,038	65,286,104,522	98,574,751,301
Less:				
Amount expected to be repaid from future appropriations .....	2,028,115,146		118,522,318	2,146,637,464
Unamortized discounts and premiums .....	(3,371,538)	30,629,575	62,557,092	28,555,979
Total—Loans and advances .....	98,446,804,177	63,419,937,613	65,467,183,932	96,399,557,858
Total .....	135,672,621,127	66,477,643,613	71,488,016,932	130,662,247,808

(1) These loans are recorded at cost.

(2) During the year, Canadian Dairy Commission was reclassified as a consolidated Crown corporation and is now presented in Section 4 of this volume.

The results and financial position of enterprise Crown corporations and other government business enterprises are detailed at Tables 9.3 to 9.5. These tables also show the breakdown of the equity of each corporation between accumulated profits and losses, contributed surplus and capital stock, as well as the details of the Government's investment under the modified equity accounting method.

The Government of Canada has also made loans and advances to various enterprise Crown corporations and other government business enterprises. The following describes loans which were outstanding as of March 31, 2012 or 2011.

### Canada Mortgage and Housing Corporation

The Corporation was incorporated, on January 1, 1946, by the *Canada Mortgage and Housing Corporation Act*. The Corporation's mandate, as stated in the *National Housing Act*, is to promote the construction, repair and modernization of housing, the improvement of housing and living conditions, housing affordability and choice, the availability of low-cost financing for housing, and the national well-being of the housing sector. Advances have been made to the Canada Mortgage and Housing Corporation to support various programs undertaken by the Corporation.

#### Housing

Advances made for moderate to low income housing bear interest at rates from 5 percent to 16.10 percent per annum, and are repayable over 1 to 50 years, with the final instalment due on March 31, 2037.

#### Joint projects

Advances made to undertake housing projects jointly with the provinces bear interest at rates from 3.50 percent to 17.96 percent per annum, and are repayable over 1 to 50 years, with the final instalment due on June 30, 2038.

#### Real estate

Advances made for the acquisition and development of real estate bear interest at rates from 9.50 percent to 15 percent per annum, and are repayable over 50 years, with the final instalment due on June 30, 2036.

*Sewage treatment projects*

Advances made to assist in the establishment or expansion of sewage treatment projects and the construction of trunk storm sewers bear interest at rates from 5 percent to 9.63 percent per annum, and are repayable over 20 to 50 years, with the final instalment due on March 31, 2023.

*Student housing projects*

Advances made for student housing projects bear interest at rates from 5 percent to 10.05 percent per annum, and are repayable over 20 to 50 years, with the final instalment due on April 1, 2030.

**Business Development Bank of Canada**

*Direct lending to Crown corporations*

The Business Development Bank of Canada (BDC) was established in 1974 by the *Federal Business Development Bank of Canada Act* and was continued under its current name by an Act of Parliament on July 13, 1995. The Corporation is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*, is wholly-owned by the Government of Canada and is not subject to the requirements of the *Income Tax Act*.

The role of the Corporation is to promote and assist in the establishment and development of business enterprises in Canada, with specific attention to small and medium-sized businesses. The Corporation provides a wide range of lending, investment and consulting services complementary to those of commercial financial institutions. The Corporation offers Canadian companies services tailored to meet the current needs of small and medium-sized businesses while earning an appropriate return on investment capital, which is used to further the Corporation's activities.

Pursuant to Section 19 of the *Business Development Bank of Canada Act*, the federal government, at the request of the Corporation, may lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

All the loans outstanding at year end bear interest at rates from 0.83 percent to 2.10 percent per annum.

**Canada Lands Company Limited**

Canada Lands Company Limited (originally Public Works Lands Company Limited) was incorporated under the *Companies Act* in 1956 and was continued under the *Canada Business Corporations Act*. The Corporation is a Crown corporation named in Part I of Schedule III of the *Financial Administration Act* and is wholly-owned by the Government of Canada. The Corporation conducts its business through Canada Lands Company CLC Limited (CLC), its principal wholly-owned subsidiary. CLC's objective is to carry out a commercially-oriented and orderly disposal program of certain Government real properties and the management of certain select properties. In undertaking this objective, CLC may manage, develop and dispose of real properties, either in the capacity of owner or as agent of the Government.

CLC has acquired an interest in a number of real properties from the Government in consideration for the issuance of promissory notes, which bear no interest and are repayable from the proceeds of the sale of the properties in respect of which they were issued. The notes were discounted using the Consolidated Revenue Fund lending rate applicable to Crown corporations and recorded at their discounted value.

During the year, no notes have been issued. An amount of \$17.4 million was repaid during the year and an amount of \$4.8 million was amortized to income. The balance in the account represents the balance of the notes receivable net of the corresponding unamortized discount.



## Canada Mortgage and Housing Corporation

### *Direct lending to Crown corporations*

Pursuant to Section 21(1) of the *Canada Mortgage and Housing Act*, the federal government, at the request of the Corporation, may, out of the Consolidated Revenue Fund, lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

Included in loans and advances to Canada Mortgage and Housing Corporation is \$54,806 million in outstanding lending related to the Insurance Mortgage Purchase Program.

All the loans outstanding at year end bear interest at rates from 0.86 percent to 4.24 percent per annum.

## Farm Credit Canada

### *Direct lending to Crown corporations*

The Farm Credit Canada was established in 1959 by the *Farm Credit Act* as the successor to the Canadian Farm Loan Board, and is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*. The Corporation is wholly-owned by the Government of Canada and is not subject to the requirements of the *Income Tax Act*.

The Corporation's role is to enhance rural Canada by providing business and financial solutions for farm families and agribusiness. Additionally, the Corporation may deliver specific programs for the Government of Canada on a cost recovery basis.

Pursuant to Section 12(2) of the *Farm Credit Canada Act*, the federal government, at the request of the Corporation, may lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

All the loans outstanding at year end bear interest at rates from 0.79 percent to 3.84 percent per annum.

## Interest paid to the Government

Interest paid to the Government of Canada with respect to these loans in the years ended March 31, 2012 and 2011 is as follows:

	2011-2012	2010-2011
	(in millions of dollars)	
Corporation—		
Business Development Bank of Canada .	111.2	97.9
Canada Mortgage and Housing Corporation . . . . .	2,301.3	2,308.2
Canadian Dairy Commission <sup>(1)</sup> . . . . .		0.5
Farm Credit Canada . . . . .	196.5	158.0
Total . . . . .	2,609.0	2,564.6

<sup>(1)</sup> During the year, Canadian Dairy Commission was reclassified as a consolidated Crown corporation and is now presented in Section 4 of this volume.

## Summary Financial Statements of Enterprise Crown Corporations and Other Government Business Enterprises

The following tables display details of the assets, liabilities, equity, revenues and expenses of enterprise Crown corporations and other government business enterprises.

Tables 9.3 to 9.5 present the assets, liabilities, equity, revenues, expenses and other changes in equity of enterprise Crown corporations and other government business enterprises grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part I of Schedule III of the *Financial Administration Act* and of other competitive and self-sustaining government business enterprises.

For those corporations having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation and other government business enterprise in accordance with its own respective accounting policies. Most enterprise Crown corporations and other government business enterprises follow International Financial Reporting Standards.

Financial assets include cash and cash equivalents, receivables, loans and investments. Financial assets are segregated between third parties and Government, Crown corporations and other entities. The financial assets reported under Government, Crown corporations and other entities represent receivables, loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government, Crown corporations and other entities. Borrowings from third parties represent amounts repayable to financial institutions and other investors. Other third party liabilities are amounts due for purchases, pensions and other employee future benefits, accrued interest on borrowings, various other accruals, capital leases and sundry accounts payable. The liabilities reported under Government, Crown corporations and other entities represent payables and borrowings between related parties.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations, when applicable. Expenses are segregated between third parties and Government, Crown corporations and other entities. For fiscal years beginning on or after January 1, 2011, enterprise Crown corporations and other government business enterprises transitioned from Canadian Generally Accepted Accounting Principles (GAAP) to International Financial Reporting Standards (IFRS) as required by the Public Sector Accounting Board. The requirements of IFRS 1 "First-time Adoption of International Reporting Standards" required retrospective application of IFRS subject to some areas where an alternative

treatment was required, or permitted, by application of an IFRS 1 exception or exemption. IFRS transition adjustments in Table 9.5 reflect the impact on the opening equity of enterprise Crown corporations and other government business enterprises as a result of this transition to IFRS. Equity adjustments and other include prior period adjustments and other miscellaneous items recorded by the corporations and enterprises. Other comprehensive income or loss comprises certain unrealized gains and losses on financial instruments and certain actuarial gains and losses related to pensions and other employee future benefits which are recognized in comprehensive income but excluded from net income. Other comprehensive income is excluded from the calculation of the Government's annual deficit. It is instead recorded directly to the Government's accumulated deficit. Upon realization of the gains and losses on financial instruments, the associated amounts are reclassified to the profit or loss of enterprise Crown corporations and other government business enterprises and then, reflected in the government's annual deficit. The actuarial gains and losses related to pensions and other employee future benefits are not reclassified. Equity transactions with the Government include dividends declared or transfers of profits to the Government, as well as equity contributions provided by the Government. Any unrealized inter-organizational gains and losses are eliminated as part of the modified equity accounting adjustment.

These tables present financial information on parent enterprise Crown corporations and other government business enterprises, as well as financial information on wholly-owned subsidiaries that are considered "deemed parent Crown corporations" and are excluded from the consolidated financial statements of their parent Crown corporations.

Enterprise Crown corporations and other government business enterprises are also categorized as being either agents or non-agents of the Crown. In some situations, agent status may be restricted to certain designated activities of a corporation.

A summary of financial assistance to enterprise Crown corporations and other government business enterprises for the year ended March 31, 2012 is provided in Table 9.10.

TABLE 9.3

## SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES BY SEGMENT

(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
<b>ASSETS, LIABILITIES AND EQUITY</b>						
<b>AS AT MARCH 31, 2012</b>						
<b>Assets</b>						
Financial—						
Third parties .....	6,970,155	2,625,658	372,209,730	2,338,574	34,461	384,178,578
Government, Crown corporations and other entities .....	2,017,629	65,447,116	9,474,600	5,634	6,099	76,951,078
Total financial assets .....	8,987,784	68,072,774	381,684,330	2,344,208	40,560	461,129,656
Non-financial assets .....	6,212,015	295,639	1,062,314	1,109,907	30,237	8,710,112
Total assets as reported .....	15,199,799	68,368,413	382,746,644	3,454,115	70,797	469,839,768
Elimination adjustments .....	(132,257)	1,178	(168,163)		(355)	(299,597)
Total assets .....	15,067,542	68,369,591	382,578,481	3,454,115	70,442	469,540,171
<b>Liabilities</b>						
Third parties—						
Borrowings .....	1,485,835		241,183,418	1,882,539	3,528	244,555,320
Bank of Canada notes in circulation and amounts owing to depositors .....		58,025,839				58,025,839
Other liabilities .....	8,012,392	3,578,025	13,782,293	1,571,576	24,886	26,969,172
Government, Crown corporations and other entities .....	258,526	6,339,113	99,129,512			105,727,151
Total liabilities .....	9,756,753	67,942,977	354,095,223	3,454,115	28,414	435,277,482
Equity of Canada as reported .....	5,443,046	425,436	28,651,421		42,383	34,562,286
Elimination adjustments .....	(132,257)	1,178	(168,163)		(355)	(299,597)
Equity of Canada .....	5,310,789	426,614	28,483,258		42,028	34,262,689
Total liabilities and equity .....	15,067,542	68,369,591	382,578,481	3,454,115	70,442	469,540,171
Contingent liabilities .....	143,269	54,794	2,633,791			2,831,854
Contractual obligations .....	1,836,474	236,607	39,021,735	47,300	8,913	41,151,029
<b>REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2012</b>						
<b>Revenues</b>						
Third parties .....	11,427,145	6,249	15,249,919	2,597,174	183,151	29,463,638
Government, Crown corporations and other entities .....	454,060	1,613,140	2,451,388			4,518,588
Total revenues .....	11,881,205	1,619,389	17,701,307	2,597,174	183,151	33,982,226
<b>Expenses</b>						
Third parties .....	11,170,535	370,278	10,763,447	2,589,198	173,135	25,066,593
Government, Crown corporations and other entities .....	199,529	25,905	3,354,728			3,580,162
Total expenses .....	11,370,064	396,183	14,118,175	2,589,198	173,135	28,646,755
Net income (loss) for the year .....	511,141	1,223,206	3,583,132	7,976	10,016	5,335,471
Equity of Canada, beginning of the year as reported .....	9,777,999	137,130	27,534,612		20,146	37,469,887
IFRS transition adjustments .....	(2,515,864)	282,700	(1,104,100)	412	(654)	(3,337,506)
Equity adjustments and other .....	(945)		425	(8,388)	13,025	4,117
Elimination adjustments .....	(132,257)	1,178	(168,163)		(355)	(299,597)
Other comprehensive income (loss) .....	(1,884,992)	(197,137)	(144,077)		(150)	(2,226,356)
Equity transactions with the Government—						
Dividends .....	(444,293)	(1,020,463)	(562,571)			(2,027,327)
Capital .....			(656,000)			(656,000)
Equity of Canada, end of the year .....	5,310,789	426,614	28,483,258		42,028	34,262,689

TABLE 9.4

## FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES—ASSETS, LIABILITIES AND EQUITY AS AT MARCH 31, 2012

(in thousands of dollars)

Enterprise Crown corporations and other government business enterprises <sup>(1)</sup>	Assets			Total assets
	Financial		Non-financial	
	Third parties	Government, Crown corporations and other entities		
<b>Competitive, self-sustaining</b>				
Blue Water Bridge Authority .....	7,957	7,928	232,793	248,678
Canada Development Investment Corporation <sup>(2)</sup> .....	4,149,319	122,678	149,058	4,421,055
Canada Lands Company Limited .....	155,011	5,617	330,630	491,258
Parc Downsview Park Inc.....	3,126		64,723	67,849
Canada Post Corporation .....	1,930,689	1,817,673	2,914,460	6,662,822
Halifax Port Authority <sup>(3)</sup> .....	6,847	4,029	168,776	179,652
Hamilton Port Authority <sup>(3)</sup> .....	23,262		92,907	116,169
Montreal Port Authority <sup>(3)</sup> .....	62,093	38,810	241,379	342,282
Prince Rupert Port Authority <sup>(3)</sup> .....	22,400		52,259	74,659
Quebec Port Authority <sup>(3)</sup> .....	30,305		134,216	164,521
Ridley Terminals Inc. ....	129,893		146,126	276,019
Royal Canadian Mint .....	81,565	13,333	263,819	358,717
Saint John Port Authority <sup>(3)</sup> .....	20,241		68,802	89,043
Toronto Port Authority <sup>(3)</sup> .....	42,072		75,922	117,994
Vancouver Fraser Port Authority <sup>(3)</sup> .....	177,646	4	990,440	1,168,090
Other Canada Port Authorities <sup>(3)(4)</sup> .....	127,729	7,557	285,705	420,991
<i>Total—Competitive, self-sustaining</i> .....	<i>6,970,155</i>	<i>2,017,629</i>	<i>6,212,015</i>	<i>15,199,799</i>
<b>Bank of Canada</b> .....	<i>2,625,658</i>	<i>65,447,116</i>	<i>295,639</i>	<i>68,368,413</i>
<b>Lending and insurance</b>				
Business Development Bank of Canada .....	17,158,142		61,740	17,219,882
Canada Deposit Insurance Corporation .....	659,825	1,781,994	9,099	2,450,918
Canada Mortgage and Housing Corporation <sup>(5)</sup> .....	297,235,219	7,611,372	439,590	305,286,181
Export Development Canada .....	33,453,916	81,234	425,471	33,960,621
Farm Credit Canada .....	23,702,628		126,414	23,829,042
<i>Total—Lending and insurance</i> .....	<i>372,209,730</i>	<i>9,474,600</i>	<i>1,062,314</i>	<i>382,746,644</i>
<b>Marketing<sup>(6)</sup></b>				
Canadian Wheat Board, The <sup>(7)</sup> .....	2,330,268	5,634	1,079,641	3,415,543
Freshwater Fish Marketing Corporation .....	8,306		30,266	38,572
<i>Total—Marketing</i> .....	<i>2,338,574</i>	<i>5,634</i>	<i>1,109,907</i>	<i>3,454,115</i>
<b>Other</b>				
Atlantic Pilotage Authority .....	5,452		9,024	14,476
Great Lakes Pilotage Authority .....	571		1,080	1,651
Laurentian Pilotage Authority .....	17,204		9,201	26,405
Pacific Pilotage Authority .....	11,234	6,099	10,932	28,265
St. Lawrence Seaway Management Corporation <sup>(8)</sup> .....				
Capital Fund Trust .....				
Employee Termination Benefits Trust Fund .....				
<i>Total—Other</i> .....	<i>34,461</i>	<i>6,099</i>	<i>30,237</i>	<i>70,797</i>
Total .....	384,178,578	76,951,078	8,710,112	469,839,768
Elimination adjustments .....		(200,363)	(99,234)	(299,597)
Total .....	384,178,578	76,750,715	8,610,878	469,540,171

(1) All enterprise Crown corporations listed at the margin in this table are parent Crown corporations.

Although a Crown corporation, Canada Pension Plan Investment Board is designed to operate at arm's length from the Government and manages, on behalf of the Canada Pension Plan, funds not belonging to the Government, therefore, it is considered external to the Government reporting entity. The Public Sector Pension Investment Board is not included in the above list since its activities are included in the Government's results through pension accounting.

(2) The financial information of the Canada Development Investment Corporation is consolidated to include the Canada Hibernia Holding Corporation.

(3) Canada Port Authorities, which are not Crown corporations but considered other government business enterprises, are agents of the Crown for their port activities.

(4) Consists of the combined figures of the Canada Port Authorities of Belledune, Nanaimo, Port Alberni, Saguenay, Sept-Îles, St. John's, Thunder Bay, Trois-Rivières and Windsor.



Liabilities								
Third parties		Government, Crown corporations and other entities	Total liabilities	Accumulated profits (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
101,350	8,214	73	109,637	139,041			139,041	248,678
	125,888	340	126,228	1,078,532	3,216,294	1	4,294,827	4,421,055
11,573	28,951	59,081	99,605	246,572	145,081		391,653	491,258
60,000	16,520	19,000	95,520	(27,671)			(27,671)	67,849
1,050,963	7,328,638	90,608	8,470,209	(2,962,558)	1,155,171		(1,807,387)	6,662,822
17,605	18,100	553	36,258	92,537	50,857		143,394	179,652
	6,171		6,171	91,632	18,366		109,998	116,169
	101,021	854	101,875	5,208	235,199		240,407	342,282
13,826	7,223		21,049	17,397	36,213		53,610	74,659
8,376	18,663	60,127	87,166	20,093	57,262		77,355	164,521
39,688	83,066	745	123,499	(47,522)	64,000	136,042	152,520	276,019
10,475	64,716	17,760	92,951	225,766		40,000	265,766	358,717
	6,425		6,425	20,959	61,659		82,618	89,043
16,372	33,125		49,497	68,497			68,497	117,994
103,534	96,559	1,393	201,486	816,345	150,259		966,604	1,168,090
52,073	69,112	7,992	129,177	137,039	154,775		291,814	420,991
1,485,835	8,012,392	258,526	9,756,753	(78,133)	5,345,136	176,043	5,443,046	15,199,799
	61,603,864	6,339,113	67,942,977	395,436	25,000	5,000	425,436	68,368,413
657,598	478,868	12,573,436	13,709,902	1,393,802	27,778	2,088,400	3,509,980	17,219,882
	1,156,813	1,713	1,158,526	1,292,392			1,292,392	2,450,918
215,472,161	10,056,493	67,120,193	292,648,847	12,612,324	25,010		12,637,334	305,286,181
24,140,663	1,695,926	4,333	25,840,922	6,786,499		1,333,200	8,119,699	33,960,621
912,996	394,193	19,429,837	20,737,026	2,544,291	547,725		3,092,016	23,829,042
241,183,418	13,782,293	99,129,512	354,095,223	24,629,308	600,513	3,421,600	28,651,421	382,746,644
1,858,843	1,556,700		3,415,543					3,415,543
23,696	14,876		38,572					38,572
1,882,539	1,571,576		3,454,115					3,454,115
3,528	3,341		6,869	7,607			7,607	14,476
	5,551		5,551	(3,982)	82		(3,900)	1,651
	8,888		8,888	17,517			17,517	26,405
	7,106		7,106	21,159			21,159	28,265
3,528	24,886		28,414	42,301	82		42,383	70,797
244,555,320	84,995,011	105,727,151	435,277,482	24,988,912	5,970,731	3,602,643	34,562,286	469,839,768
				(299,597)			(299,597)	(299,597)
244,555,320	84,995,011	105,727,151	435,277,482	24,689,315	5,970,731	3,602,643	34,262,689	469,540,171

(5) During the year, Canada Mortgage and Housing Corporation – Minister's Account was reclassified from a consolidated Crown corporation presented in Section 4 of this volume to an enterprise Crown corporation.

(6) During the year, Canadian Dairy Commission – Marketing operations was reclassified as a consolidated Crown corporation and is now presented in Section 4 of this volume.

(7) The Canadian Wheat Board, which is not a Crown corporation or agent of the Crown, is considered an other government business enterprise.

(8) During the year, St. Lawrence Seaway Management Corporation, Capital Fund Trust and Employee Termination Benefits Trust Fund were reclassified as consolidated Crown corporations and are now presented in Section 4 of this volume.

TABLE 9.5

## REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2012

(in thousands of dollars)

Enterprise Crown corporations and other government business enterprises	Revenues			Expenses		
	Third parties	Government, Crown corporations and other entities <sup>(1)</sup>	Total	Third parties	Government, Crown corporations and other entities	Total
<b>Competitive, self-sustaining</b>						
Blue Water Bridge Authority .....	21,146		21,146	24,446		24,446
Canada Development Investment Corporation .....	534,602	(48,096)	486,506	96,182	45,486	141,668
Canada Lands Company Limited .....	202,921	8,832	211,753	116,706	13,930	130,636
Parc Downsview Park Inc. ....	17,782	692	18,474	18,444	171	18,615
Canada Post Corporation .....	7,169,627	351,122	7,520,749	7,655,372	81,290	7,736,662
Halifax Port Authority .....	29,964		29,964	22,470	1,196	23,666
Hamilton Port Authority .....	18,231		18,231	15,039		15,039
Montreal Port Authority .....	88,093	933	89,026	79,062	4,541	83,603
Prince Rupert Port Authority .....	21,886	6,471	28,357	18,143	1,021	19,164
Quebec Port Authority .....	33,729	1,218	34,947	26,385	1,125	27,510
Ridley Terminals Inc. ....	71,609		71,609	(39,504)	5,862	(33,642)
Royal Canadian Mint .....	2,910,320	132,406	3,042,726	2,973,453	36,943	3,010,396
Saint John Port Authority .....	16,581		16,581	15,579	489	16,068
Toronto Port Authority .....	47,047		47,047	29,044		29,044
Vancouver Fraser Port Authority .....	186,388	94	186,482	84,747	6,428	91,175
Other Canada Port Authorities .....	57,219	388	57,607	34,967	1,047	36,014
<i>Total—Competitive, self-sustaining</i> .....	<i>11,427,145</i>	<i>454,060</i>	<i>11,881,205</i>	<i>11,170,535</i>	<i>199,529</i>	<i>11,370,064</i>
<b>Bank of Canada</b> .....	6,249	1,613,140	1,619,389	370,278	25,905	396,183
<b>Lending and insurance</b>						
Business Development Bank of Canada .....	1,024,595	(111,150)	913,445	388,959	4,151	393,110
Canada Deposit Insurance Corporation .....	234,750	29,342	264,092	78,615	5,596	84,211
Canada Mortgage and Housing Corporation .....	11,550,974	2,532,333	14,083,307	9,303,104	3,135,563	12,438,667
Export Development Canada .....	1,319,902	863	1,320,765	640,456	6,373	646,829
Farm Credit Canada .....	1,119,698		1,119,698	352,313	203,045	555,358
<i>Total—Lending and insurance</i> .....	<i>15,249,919</i>	<i>2,451,388</i>	<i>17,701,307</i>	<i>10,763,447</i>	<i>3,354,728</i>	<i>14,118,175</i>
<b>Marketing</b>						
Canadian Wheat Board, The .....	2,533,232		2,533,232	2,533,232		2,533,232
Freshwater Fish Marketing Corporation .....	63,942		63,942	55,966		55,966
<i>Total—Marketing</i> .....	<i>2,597,174</i>		<i>2,597,174</i>	<i>2,589,198</i>		<i>2,589,198</i>
<b>Other</b>						
Atlantic Pilotage Authority .....	21,366		21,366	20,400		20,400
Great Lakes Pilotage Authority .....	19,496		19,496	18,958		18,958
Laurentian Pilotage Authority .....	76,634		76,634	71,750		71,750
Pacific Pilotage Authority .....	65,655		65,655	62,027		62,027
St. Lawrence Seaway Management Corporation .....						
Capital Fund Trust .....						
Employee Termination Benefits Trust Fund .....						
<i>Total—Other</i> .....	<i>183,151</i>		<i>183,151</i>	<i>173,135</i>		<i>173,135</i>
<b>Total</b> .....	<b>29,463,638</b>	<b>4,518,588</b>	<b>33,982,226</b>	<b>25,066,593</b>	<b>3,580,162</b>	<b>28,646,755</b>
Elimination adjustments .....						
<b>Total net results</b> .....	<b>29,463,638</b>	<b>4,518,588</b>	<b>33,982,226</b>	<b>25,066,593</b>	<b>3,580,162</b>	<b>28,646,755</b>
Less equity adjustments .....						
Share of annual profit .....						

The accompanying notes for Table 9.4 are an integral part of this table.

<sup>(1)</sup> Revenues with Government, Crown corporations and other entities include amounts generated from the sale of goods and services, investment income, financial assistance as well as grants where the corporations qualify as a member of a general class of recipients. Additional amounts representing capital investments received by the corporations are included under "Equity transactions with the Government".

Net income (loss)	Equity beginning of year	IFRS transition adjustments	Equity adjustments and other	Other comprehensive income (loss)	Equity transactions with the Government		Equity end of year
					Dividends	Capital	
(3,300)	87,328	55,013					139,041
344,838	4,818,275	83,661		(538,454)	(413,493)		4,294,827
81,117	314,270	17,066			(20,800)		391,653
(141)	(6,023)	(21,507)					(27,671)
(215,913)	2,261,364	(2,567,660)	370	(1,285,548)			(1,807,387)
6,298	142,376	(1,609)		(3,671)			143,394
3,192	109,819	(835)	1	(2,179)			109,998
5,423	285,175	(10,563)		(39,628)			240,407
9,193	94,244	(47,898)		(1,929)			53,610
7,437	54,918	15,000					77,355
105,251	60,006	(8,496)		(4,241)			152,520
32,330	245,298	279	32	(2,173)	(10,000)		265,766
513	83,134	(1,029)					82,618
18,003	58,487	(7,854)		(139)			68,497
95,307	898,583	(22,198)		(5,088)			966,604
21,593	270,745	2,766	(1,348)	(1,942)			291,814
511,141	9,777,999	(2,515,864)	(945)	(1,884,992)	(444,293)		5,443,046
1,223,206	137,130	282,700		(197,137)	(1,020,463)		425,436
520,335	4,008,321	(165,119)		(152,486)	(45,071)	(656,000)	3,509,980
179,881	1,111,987	618		(94)			1,292,392
1,644,640	11,585,887	(724,941)	425	131,323			12,637,334
673,936	8,073,164	(127,401)			(500,000)		8,119,699
564,340	2,755,253	(87,257)		(122,820)	(17,500)		3,092,016
3,583,132	27,534,612	(1,104,100)	425	(144,077)	(562,571)	(656,000)	28,651,421
7,976		412	(8,388)				
7,976		412	(8,388)				
966	7,726	(935)		(150)			7,607
538	(4,126)		(312)				(3,900)
4,884	12,633						17,517
3,628	17,250	281					21,159
	(12,373)		12,373				
	(964)		964				
10,016	20,146	(654)	13,025	(150)			42,383
5,335,471	37,469,887	(3,337,506)	4,117	(2,226,356)	(2,027,327)	(656,000)	34,562,286
	(244,071)		10,392	(65,918)			(299,597)
5,335,471	37,225,816	(3,337,506)	14,509	(2,292,274)	(2,027,327)	(656,000)	34,262,689
14,509			(14,509)				
5,349,980	37,225,816	(3,337,506)		(2,292,274)	(2,027,327)	(656,000)	34,262,689

## Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.6 summarizes the borrowing transactions by agent and non-agent enterprise Crown corporations and other government business enterprises.

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings

therefore constitute obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations.

Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not on behalf of Her Majesty, but may, at times be guaranteed by the Government.

TABLE 9.6

### BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	Balance April 1/2011 <sup>(1)</sup>	Borrowings and other credits	Repayments and other charges	Balance March 31/2012
<b>Agent enterprise Crown corporations</b>				
Business Development Bank of Canada	896,599		239,001	657,598
Canada Mortgage and Housing Corporation	202,276,884	40,896,231	27,700,954	215,472,161
Canada Post Corporation	1,050,818	145		1,050,963
Export Development Canada	22,032,649	32,599,441	30,491,427	24,140,663
Farm Credit Canada	1,292,634	618,659	998,297	912,996
Freshwater Fish Marketing Corporation	27,587	23,696	27,587	23,696
Pare Downsvew Park Inc.	53,000	7,000		60,000
Royal Canadian Mint	11,974		1,499	10,475
Total—Agent enterprise Crown corporations	227,642,145	74,145,172	59,458,765	242,328,552
<b>Non-agent enterprise Crown corporations and other government business enterprises</b>				
Atlantic Pilotage Authority	3,769		241	3,528
Blue Water Bridge Authority	90,476	12,649	1,775	101,350
Canada Lands Company Limited <sup>(2)</sup>	111,247		99,674	11,573
Canadian Wheat Board, The	2,177,190	10,558,313	10,876,660	1,858,843
Halifax Port Authority <sup>(3)</sup>	7,320	10,285		17,605
Pacific Pilotage Authority	3,468		3,468	
Prince Rupert Port Authority <sup>(3)</sup>	15,869		2,043	13,826
Quebec Port Authority <sup>(3)</sup>	19,016		10,640	8,376
Ridley Terminals Inc.		40,000	312	39,688
Toronto Port Authority <sup>(3)</sup>	17,294		922	16,372
Vancouver Fraser Port Authority <sup>(3)</sup>	123,695	4,700	24,861	103,534
Other Canada Port Authorities <sup>(3)</sup>	37,723	27,826	13,476	52,073
Total—Non-agent enterprise Crown corporations and other government business enterprises	2,607,067	10,653,773	11,034,072	2,226,768
Total	230,249,212	84,798,945	70,492,837	244,555,320
Borrowings expected to be repaid by enterprise Crown corporations and other government business enterprises	230,249,212			244,555,320
Allowance for borrowings of enterprise Crown corporations and other government business enterprises expected to be repaid by the Government and reported on the Consolidated Statement of Financial Position...				

<sup>(1)</sup> Certain comparative figures have been reclassified to conform to the current year's presentation.

<sup>(2)</sup> Borrowings of Canada Lands Company Limited are those of its subsidiary, Canada Lands Company CLC Limited, which is not an agent of the Crown.

<sup>(3)</sup> The Authority is an agent of the Crown only for its port activities. It is considered a non-agent of the Crown for borrowings purposes.



## Maturity and Currency of Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.7 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations and other government business enterprises, as at March 31, 2012.

**TABLE 9.7**

### MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
2012 .....	47,015,133	1,680,861	48,695,994
2013 .....	47,366,970	18,423	47,385,393
2014 .....	39,463,634	179,259	39,642,893
2015 .....	30,828,274	14,393	30,842,667
2016 .....	37,099,476	13,666	37,113,142
Subsequent years .....	40,555,065	320,166	40,875,231
Total .....	242,328,552	2,226,768	244,555,320 <sup>(1)</sup>

(1) The borrowings are composed in Canadian dollar equivalent of 16,965,490 USD, 2,309,645 GBP, 543,744 JPY, 2,019,023 AUD, 10,670 EUR, 160,093 NZD, 27,246 TRY, 458,880 SWK, 454,261 NOK, 271,040 HKD, 323,846 CHF and 221,011,382 CAD.

## Contingent Liabilities of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.8 summarizes the contingent liabilities of enterprise Crown corporations and other government business enterprises. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

**TABLE 9.8**

### CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	March 31/2012
Bank of Canada—Callable shares .....	54,794
Business Development Bank of Canada—Loan guarantees .....	30,900
Canada Lands Company Limited—Letters of credit .....	20,772
Canada Mortgage and Housing Corporation—	
Claims and pending and threatened litigation .....	19,000
Letters of credit .....	88,000
Export Development Canada—Loan guarantees .....	2,600,711
Farm Credit Canada—Letters of credit .....	2,180
Hamilton Port Authority—Claims and pending and threatened litigation .....	277
Montreal Port Authority—Claims and pending and threatened litigation .....	2,062
Royal Canadian Mint—Loan Guarantees .....	12,200
Vancouver Fraser Port Authority—Claims and pending and threatened litigation .....	958
Total .....	2,831,854

## Contractual Obligations of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.9 summarizes the contractual obligations of enterprise Crown corporations and other government business enterprises. A contractual obligation represents a legal obligation to third party organizations or individuals as a result of a contract. Contractual obligations are classified into four main categories: transfer payment agreements, loans authorized but undisbursed, capital expenditures and operating leases.

TABLE 9.9

### CONTRACTUAL OBLIGATIONS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES AT MARCH 31, 2012

(in thousands of dollars)

	Transfer payment agreements	Loans	Capital expenditures	Operating leases and other	Total
Bank of Canada.....				236,607	236,607
Business Development Bank of Canada.....		2,243,193		177,086	2,420,279
Canada Deposit Insurance Corporation.....				12,282	12,282
Canada Development Investment Corporation.....				23,742	23,742
Canada Lands Company Limited.....			17,285		17,285
Parc Downsview Park Inc.....			6,800	79	6,879
Canada Mortgage and Housing Corporation.....	19,982,603	235,672			20,218,275
Canada Post Corporation.....				1,217,000	1,217,000
Canadian Wheat Board, The.....			47,300		47,300
Export Development Canada.....		12,175,246		636,000	12,811,246
Farm Credit Canada.....		3,357,337	20,426	181,890	3,559,653
Halifax Port Authority.....			6,023	10	6,033
Hamilton Port Authority.....				44	44
Laurentian Pilotage Authority.....			6,926	1,296	8,222
Montreal Port Authority.....			5,402	3,195	8,597
Pacific Pilotage Authority.....				691	691
Ridley Terminals Inc.....			25,608	304,400	330,008
Royal Canadian Mint.....			55,600	134,054	189,654
Vancouver Fraser Port Authority.....			31,632	4,997	36,629
Other Canada Port Authorities.....			347	256	603
Total.....	19,982,603	18,011,448	223,349	2,933,629	41,151,029

## Financial Assistance to Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.10 summarizes financial assistance for both agent and non-agent enterprise Crown corporations and other government business enterprises. It should be read in conjunction with Table 9.5. The purpose for which payments have been made is segregated between: (a) amounts recorded as program transactions; (b) amounts recorded as operating transactions; and, (c) amounts used for the acquisition of capital assets.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

**TABLE 9.10**

### FINANCIAL ASSISTANCE TO ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2012

(in thousands of dollars)

	Program	Operating	Capital	Financial assistance
Canada Mortgage and Housing Corporation <sup>(1)</sup> .....	2,048,259			2,048,259
Canada Post Corporation. ....	22,210			22,210
Total .....	2,070,469			2,070,469

<sup>(1)</sup> Includes budgetary appropriations for Government programs known as the "Minister's Account".

## Portfolio Investments

Portfolio investments represent investments in entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. Additional information on these entities is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*.

Under the terms of section 147 of the *Bankruptcy and Insolvency Act*, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown.

Table 9.11 presents a summary of the balances and transactions for the various types of portfolio investments.

**TABLE 9.11**  
**PORTFOLIO INVESTMENTS**

	April 1/2011	Payments and other charges	Receipts and other credits	March 31/2012
	\$	\$	\$	\$
Lower Churchill Development Corporation Limited— Natural Resources.....	14,750,000			14,750,000
Other—				
Co-operative Housing Project—Environment— Parks Canada Agency .....	337,106			337,106
Canada Pension Plan Investment Board— Finance.....	100			100
Canada Investment Fund for Africa—Foreign Affairs and International Trade—Canadian International Development Agency.....	91,004,730	731,279	13,239,842	78,496,167
Equity Ownership—Industry—National Research Council of Canada.....	471,953		1	471,952
Public Sector Pension Investment Board— Treasury Board .....	100			100
North Portage Development Corporation— Western Economic Diversification .....				
	91,813,989	731,279	13,239,843	79,305,425
Total .....	106,563,989	731,279	13,239,843	94,055,425

### Lower Churchill Development Corporation Limited

The Lower Churchill Development Corporation (LCDC) was incorporated in 1978 under the *Companies Act of Newfoundland*, with the objective of developing all or part of the hydroelectric potential of the Lower Churchill Basin. It is owned 51 percent by Newfoundland and Labrador Hydro, the designate for the Government of Newfoundland and Labrador, and 49 percent by Canada. LCDC is not an active operating company.

Canada owns 1,475 class A shares, which it purchased for \$10,000 per share in the initial years of the corporation. Funds were used to finance feasibility studies for proposed Lower Churchill projects. The corporation's only asset was an Option Right to purchase the Gull Island Production Company's assets and acquire hydroelectric development rights on the Lower Churchill River, granted by the Government of Newfoundland and Labrador in exchange for its initial ownership stake, valued at \$5,200,000.

The option has expired and has not been extended by the province, resulting in an investment write-down for LCDC.

### Co-operative Housing Project

The Parks Canada Agency has invested in the Rocky Mountain II Co-operative Housing Association, along with five other entities, to provide accommodation for Parks Canada employees and employees of other entities in Banff, Alberta.

### Canada Pension Plan Investment Board

The Canada Pension Plan Investment Board ("Board") was created pursuant to the *Canada Pension Plan Investment Board Act*. The Board's objectives are to assist the Canada Pension Plan (CPP) in meeting its obligations to contributors and beneficiaries and to manage any amounts transferred to it in their best interest.

The Government holds 100 percent of the share capital of the corporation that consists of 10 shares having a fair value of \$10 each issued as per legislation. The assets managed by the Board are included in the CPP financial statements. They are excluded from the Government's consolidated financial statements since CPP is not part of the Government's reporting entity as explained in Note 1 of the Government's financial statements.



## Canada Investment Fund for Africa

The Canada Investment Fund for Africa (CIFA) is a joint public-private sector initiative designed to provide risk capital for private investments in Africa that generate growth. The CIFA is a direct response to the New Partnership for Africa's Development (NEPAD) and the G8 Africa Action Plan. The main objectives of the CIFA are to optimize public-private investment in the Fund, to confer a beneficial development impact on Africa by way of increased foreign direct investment and to optimize the beneficial impact of the Fund's activities on Canadian interests.

The Government of Canada is a limited partner in the CIFA and its commitment towards the Fund was subject to matching funds of other investors and was to be equal to the lesser of: (i) \$100 million or (ii) the aggregated commitments of all other limited partners of the partnership. The investment period in the CIFA ended January 1, 2009. From thereon, until the term of the partnership is reached on December 31, 2013, the Canadian International Development Agency will only receive income returns of capital. Since its inception, the Canadian International Development Agency received capital reimbursement from CIFA amounting to \$26.5 million and investment income of \$5.7 million.

## Equity Ownership

In order to help fulfill its mandate to promote industrial innovation in Canada, the National Research Council of Canada (NRC) has taken equity interests in several new firms based on NRC technology. NRC provides financial assistance at better than market conditions to firms through access to equipment, intellectual property and incubation space in laboratories and in the organization's Industry Partnership Facilities.

Since these companies often cannot afford to pay the full cost of the assistance received from the NRC, the NRC takes an equity position in a company in order to help the firms survive the critical development stage. In turn, it allows NRC to earn a return that somewhat reflects the risk taken should the company become successful.

This investment in equity is authorized under subsection 92(1)(b) of the *Financial Administration Act* which allows for the acquisition or the sale or other disposal of shares or assets in the ordinary course of a business of providing financial assistance to publicly and privately held companies and are recorded at cost.

The Government's holdings of shares represents a minority interest in three publicly traded companies and one privately held company. During the year, the shares of one privately held company were sold.

## Public Sector Pension Investment Board

The Public Sector Pension Investment Board ("Board") was created pursuant to the *Public Sector Pension Investment Board Act*. Its mandate is to invest the amounts transferred by the Government of Canada equal to the proceeds of the net contributions since April 1, 2000 for the pension plans of the Public Service, Canadian Forces, Royal Canadian Mounted Police and since March 1, 2007 for the Reserve Force Pension Plan. The Board's objective is to achieve maximum rates of return on investments, without undue risk while respecting the requirements and financial obligations of those plans.

The Government holds 100 percent of the share capital of the corporation that consists of 10 shares having a fair value of \$10 each issued as per legislation. The assets managed by the Board are recorded against the pension liability.

## North Portage Development Corporation

The Corporation was incorporated under the *Manitoba Corporations Act*, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3 percent of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

## National Governments Including Developing Countries

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and loans for development of export trade (administered by Export Development Canada).

Table 9.12 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 9.12

### NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/2011	Payments and other charges	Receipts and other credits	March 31/2012
	\$	\$	\$	\$
Foreign Affairs and International Trade— Development of export trade (loans administered by Export Development Canada) .....	151,992,655	55,368,637	61,796,409	145,564,883
Foreign Affairs and International Trade— Canadian International Development Agency— Developing countries—International development assistance .....	281,097,467	68,972,412	102,554,333	247,515,546
National Defence— North Atlantic Treaty Organization—Damage claims recoverable .....		2,496	2,496	
Total .....	433,090,122	124,343,545	164,353,238	393,080,429

### Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada (“the Corporation”) to enter into certain transactions or class of transactions where the Minister is of the opinion it is in the national interest and where the Corporation has advised the Minister that it will not enter into such transactions without such authorization. Funding for such transactions is provided by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

Loan transactions with longer repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

Tables 11.4 and 11.5 (Section 11 of this volume) present additional information on contractual obligations and guarantees that are disclosed in the notes to the audited consolidated financial statements in Section 2 of this volume.

The following table presents the balances and transactions for loans made to national governments, together with their terms and conditions of repayments.

	Payments and other charges			Receipts and other credits		March 31/2012
	April 1/2011	Payments or other charges <sup>(1)</sup>	Revaluation	Receipts or other credits <sup>(2)</sup>	Revaluation	
		\$		\$		
<b>NON-BUDGETARY LOANS<sup>(3)</sup>—</b>						
(a) 6 to 10 year term, 0 percent interest per annum, with final repayments in December 2011:						
Congo.....	1,827,349			1,827,349		
(b) 6 to 10 year term, interest based on London Interbank Offered Rate (LIBOR), plus a range of rates from 1.2 percent to 2.1 percent per annum, with final repayments in December 2010:						
Cameroon .....	790,586			790,586		
(c) 11 to 15 year term, 7.75 percent to 8.26 percent interest per annum, with final repayments in March 2007:						
Argentina.....	25,825,508		739,064			26,564,572
(d) 11 to 15 year term, interest based on LIBOR, plus a range of rates from 0.5 percent to 1.0 percent per annum, with final repayments between December 2019 and June 2020:						
Kenya.....	830,210		24,168	22,644		831,734
(e) 16 to 20 year term, interest based on LIBOR, plus a range of rates from 0.5 percent to 0.63 percent per annum, with final repayments between October 2018 and June 2021:						
Indonesia.....	507,397		14,706	30,361		491,742
Venezuela .....	46,042,999		1,209,591	7,714,007		39,538,583
	46,550,396		1,224,297	7,744,368		40,030,325
(f) 21 to 25 year term, 9.0 percent to 10.0 percent interest per annum, with final repayments in September 2000:						
Sudan .....	3,496,446		358,031			3,854,477
(g) 21 to 25 year term, interest based on LIBOR, plus 0.55 percent per annum, with final repayments in November 2024:						
Pakistan .....	5,909,407		172,462	167,128		5,914,741
Insurance claims paid during the year:						
Haiti .....	373,129			373,129		
Russia.....	12,105,934			12,105,934		
	12,479,063			12,479,063		
Total—Non-budgetary loans .....	97,708,965		2,518,022	23,031,138		77,195,849
<b>BUDGETARY LOANS<sup>(3)</sup>—</b>						
(a) 21 to 25 year term, 0 percent to 3.5 percent interest per annum, with final repayments between March 2011 and November 2015:						
Indonesia.....	11,961,450		337,821	2,840,882		9,458,389
(b) 26 to 30 year term, 3.0 percent interest per annum, with final repayments between December 2016 and April 2018:						
Algeria.....	3,846,000			568,000		3,278,000

	Payments and other charges			Receipts and other credits		March 31/2012
	April 1/2011	Payments or other charges <sup>(1)</sup>	Revaluation	Receipts or other credits <sup>(2)</sup>	Revaluation	
(c) 31 to 55 year term, 0 percent to 10.29 percent interest per annum, with final repayments between September 2029 and February 2045:						
Cameroon .....	11,333,157			11,333,157		
China .....	399,412,980	394,122	11,632,642	16,585,915		394,853,829
Egypt .....	8,548,626		66,620	323,824		8,291,422
Gabon .....	7,097,892		207,818	248,310		7,057,400
India .....	40,500,050		1,173,127	1,271,367		40,401,810
Jamaica .....	4,879,699		139,403	179,621		4,839,481
Morocco .....	68,931,292		1,986,637	2,536,721		68,381,208
Turkey .....	83,318,777		2,368,604	2,659,360		83,028,021
	624,022,473	394,122	17,574,851	35,138,275		606,853,171
(d) 31 to 55 year term, comprised of several loans with fixed or variable interest rates currently ranging from 0 percent to 2.21 percent per annum, with final repayments between December 2018 and December 2033:						
Kenya .....	4,679,629		135,957	218,114		4,597,472
Total—Budgetary loans .....	644,509,552	394,122	18,048,629	38,765,271		624,187,032
Subtotal .....	742,218,517	394,122	20,566,651	61,796,409		701,382,881
Less: portion expensed due to concessionary terms .....	590,225,862	34,407,864				555,817,998
Total .....	151,992,655	34,801,986	20,566,651	61,796,409		145,564,883

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

(1) Payments or other charges may include transactions such as loans, adjustments, etc.

(2) Receipts or other credits may include transactions such as repayments, forgiveness, etc.

(3) Prior to April 1, 1987, these loans were authorized by miscellaneous non-budgetary authorities. Subsequently, they were authorized by miscellaneous budgetary authorities.

## Developing countries—International development assistance

Interest-free or low interest bearing loans have been made through the Canadian International Development Agency to developing countries for international development assistance. Loans are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms. No new loans have been issued since April 1, 1986.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments.

All loans have been made in Canadian dollars and are therefore not subject to revaluations for foreign exchange fluctuations.

Similar assistance has been provided to developing countries by way of subscriptions and advances to the International Development Association, advances to the Global Environment Facility, and loans to other international financial institutions. These are reported later in this section under the heading "International Organizations".

In 2006-2007, the Government of Canada, as represented by the Canadian International Development Agency, entered into an agreement with the Government of Pakistan to forgive its outstanding \$447,507,534 loan pursuant to Foreign Affairs and International Trade Vote 32c, *Appropriation Act No. 5, 2009-2010*. In order to expire its debt obligation, the Government of Pakistan will be required to make education sector investments that are equivalent to the current present value of its debt. According to the agreement, Pakistan's debt is to be written down proportionally by the Canadian International Development Agency as the investments are made in 2011-2012. The Government of Pakistan has invested in its education sector program and those investments permitted the Canadian International Development Agency to grant the Government of Pakistan a debt forgiveness equivalent to \$81,546,151. Since 2009-2010, the Government of Pakistan's debt has been reduced by the total amount of \$146,484,685.



	April 1/2011	Payments and other charges	Receipts and other credits <sup>(1)</sup>	March 31/2012
	\$	\$	\$	\$
(a) 30 year term, 7 year grace period, 3.0 percent interest per annum, with final repayment in March 2005:				
Cuba .....	9,547,012			9,547,012
(b) 35 year term, 4 year grace period, 5.0 percent interest per annum, semi-annual interest repayments with first principal repayment due January 2017 and final repayment in July 2026:				
Egypt .....	44,995,933			44,995,933
(c) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria .....	5,319,821		427,722	4,892,099
Argentina .....	112,000		18,667	93,333
Bolivia .....	466,346		42,395	423,951
Brazil .....	167,309		20,914	146,395
Chile .....	637,402		98,062	539,340
Colombia .....	184,156		26,308	157,848
Dominican Republic .....	2,942,285		236,045	2,706,240
Ecuador .....	3,237,354		304,919	2,932,435
Guatemala .....	1,581,250		100,000	1,481,250
Indonesia .....	153,725,255		9,222,219	144,503,036
Malaysia .....	1,293,948		62,935	1,231,013
Malta .....	324,980		25,000	299,980
Mexico .....	16,628		2,771	13,857
Morocco .....	5,450,392		586,001	4,864,391
Myanmar (Burma) .....	8,306,202			8,306,202
Pakistan .....	382,569,000		81,546,151	301,022,849
Paraguay .....	109,979		19,996	89,983
Peru .....	26,100		3,730	22,370
Philippines .....	1,354,790		97,159	1,257,631
Sri Lanka .....	71,173,489		4,325,399	66,848,090
Thailand .....	15,398,311		847,120	14,551,191
Tunisia .....	41,992,885		3,295,729	38,697,156
	696,389,882		101,309,242	595,080,640
(d) 50 year term, 13 year grace period, non-interest bearing, with the final repayment in March 2023:				
Algeria .....	14,941,096		1,245,091	13,696,005
Subtotal .....	765,873,923		102,554,333	663,319,590
Less: portion expensed due to concessionary terms .....	484,776,456	68,972,412		415,804,044
Total .....	281,097,467	68,972,412	102,554,333	247,515,546

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

(1) Receipts and other credits may include transactions such as repayments, forgiveness, etc.

### North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

## International Organizations

This group records Canada's subscriptions to the share capital of international banks. It also includes loans and advances to associations and other international organizations.

Canada's subscriptions to the share capital of a number of international banks are composed of both paid-in and callable capital. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or withdrawal from it.

Paid-in capital subscriptions are made through a combination of cash payments and the issuance of non-interest bearing, non-negotiable notes payable to the organization. Although payable on demand, these notes are typically encashed according to terms of agreements reached between the organization and participating countries. Canada's subscriptions to the paid-in capital of these organizations are reported in Table 9.13.

Callable share capital is composed of resources that are not paid to the banks but act as a guarantee to allow them to borrow on international capital markets to finance their lending program. Callable share capital, which has never been drawn on by the banks, would only be utilized in extreme circumstances to repay loans, should a bank's reserves not be sufficient. It represents a contingent liability of the Government, and is listed with other contingent liabilities related to international organizations in Table 11.6 (Section 11 of this volume).

Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms. Loans made on a long-term, low-interest or interest-free basis, and investments in organizations that make similar loans, are recorded in full or in part as expenses when the economic value is reduced due to their concessionary terms.

Table 9.13 presents a summary of the balances and transactions for share capital, loans and advances to international organizations. The revaluation amount represents the conversion of foreign currency balances to the year-end closing rates of exchange. Balances denominated in United States dollars were converted to Canadian dollars at year-end exchange rate of (\$1 US/\$0.9975 Cdn).

Tables 11.4 and 11.6 (Section 11 of this volume) present additional information on contractual obligations and contingent liabilities for international organizations that are disclosed in the notes to the audited consolidated financial statements in Section 2 of this volume.

The notes payable outstanding at year end of \$471,283,025 (\$413,184,396 in 2011) are reported in Table 5.3 (Section 5 of this volume).

**TABLE 9.13**  
**INTERNATIONAL ORGANIZATIONS**

	April 1/2011	Payments and other charges		Receipts and other credits		March 31/2012
		Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	
	\$	\$	\$	\$	\$	\$
Capital subscriptions <sup>(1)</sup> —						
Finance—						
European Bank for Reconstruction and Development .....	209,625,259		6,031,915			215,657,174
International Bank for Reconstruction and Development (World Bank) .....	326,321,168	57,127,592	8,934,977			392,383,737
International Finance Corporation .....	78,869,204		2,269,441			81,138,645
Multilateral Investment Guarantee Agency .....	10,405,990		299,429			10,705,419
	625,221,621	57,127,592	17,535,762			699,884,975
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
African Development Bank .....	106,892,261	55,804,066	1,784,163			164,480,490
Asian Development Bank .....	190,835,172	35,286,163	3,564,630			229,685,965
Caribbean Development Bank .....	19,404,435	3,293,518	526,761			23,224,714
Inter-American Development Bank .....	174,812,449	13,486,725	5,009,473			193,308,647
	491,944,317	107,870,472	10,885,027			610,699,816
	1,117,165,938	164,998,064	28,420,789			1,310,584,791

TABLE 9.13

INTERNATIONAL ORGANIZATIONS—*Concluded*

	April 1/2011	Payments and other charges		Receipts and other credits		March 31/2012
		Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	
	\$	\$	\$	\$	\$	\$
Loans and advances—						
Finance—						
Global Environment Facility <sup>(2)</sup> .....	10,000,000					10,000,000
International Development Association <sup>(2)</sup> .....	8,964,498,061	441,620,000				9,406,118,061
International Finance Corporation—Financial Mechanism for Climate Change Facility .....	268,576,800					268,576,800
International Finance Corporation—Global Agriculture and Food Security Program .....	48,000,000					48,000,000
International Finance Corporation—Global Trade Liquidity Program .....	193,920,000		5,903,461	199,823,461		
International Monetary Fund—Poverty Reduction and Growth Trust <sup>(1)</sup> .....	144,141,629		1,019,486	34,189,100		110,972,015
	9,629,136,490	441,620,000	6,922,947	234,012,561		9,843,666,876
Foreign Affairs and International Trade—						
International organizations and associations <sup>(1)</sup> —						
Berne Union of the World Intellectual Property Organization .....	39,192					39,192
Customs Co-operation Council .....	9,662					9,662
Food and Agriculture Organization .....	1,051,200					1,051,200
General Agreement on Tariffs and Trade .....	48,806					48,806
International Atomic Energy Agency .....	447,110					447,110
International Civil Aviation Organization .....	200,429					200,429
International Maritime Organization .....	2,202					2,202
Paris Union of the World Intellectual Property Organization .....	100,989					100,989
United Nations Educational, Scientific and Cultural Organization .....	872,987					872,987
United Nations organizations .....	3,632,480					3,632,480
World Health Organization .....	181,122					181,122
	6,586,179					6,586,179
Canadian International Development Agency—						
International financial institutions <sup>(2)</sup> —						
African Development Bank .....	1,218,895			125,000		1,093,895
African Development Fund .....	2,213,525,411	108,538,495	2,092,498			2,324,156,404
Andean Development Corporation .....	1,562,500			125,000		1,437,500
Asian Development Bank—Special .....	27,027,000					27,027,000
Asian Development Fund .....	2,067,434,509	47,690,125				2,115,124,634
Caribbean Development Bank—						
Agricultural Development Fund .....	2,000,000					2,000,000
Caribbean Development Bank—						
Commonwealth Caribbean Regional .....	3,878,400		111,600			3,990,000
Caribbean Development Bank—Special .....	248,973,855	17,585,000	350,145			266,909,000
Central American Bank for Economic Integration....	497,280			76,500		420,780
Global Environment Facility Trust Fund .....	562,070,000	54,750,000				616,820,000
Inter-American Development Bank—						
Fund for Special Operations .....	331,256,962	863,397	5,040,921			337,161,280
International Bank for Reconstruction and Development .....	19,392,000	558,000				19,950,000
International Fund for Agriculture Development .....	291,883,396	50,000,000				341,883,396
International Monetary Fund .....	10,635,962		306,047			10,942,009
Montreal Protocol Multilateral Fund .....	83,377,840	3,834,018	744,496			87,956,354
Multilateral Investment Fund .....	46,123,505	3,184,789				49,308,294
	5,910,857,515	287,003,824	8,645,707	326,500		6,206,180,546
	15,546,580,184	728,623,824	15,568,654	234,339,061		16,056,433,601
Subtotal .....	16,663,746,122	893,621,888	43,989,443	234,339,061		17,367,018,392
Less: portion expensed due to concessionary terms .....	2,085,782	166,491				1,919,291
Total .....	16,661,660,340	893,788,379	43,989,443	234,339,061		17,365,099,101

<sup>(1)</sup> Loans and investments made prior to April 1, 1986 which were authorized by non-budgetary authorities.<sup>(2)</sup> Loans and investments made since April 1, 1986 which were authorized by budgetary authorities.

### **European Bank for Reconstruction and Development**

This account records Canada's subscriptions to the capital of the European Bank for Reconstruction and Development (EBRD), as authorized by the *European Bank for Reconstruction and Development Agreement Act*, and various appropriation acts.

At year end, Canada has subscribed to 102,049 shares of the EBRD's authorized capital valued at 1,020,490,000 EUR. During the year, Canada subscribed to 30,614 callable shares with a value of 306,140,000 EUR.

Only 212,850,000 EUR or about 21 percent of Canada's share subscription is considered "paid-in". The balance is callable meaning the institution can request the resources in the unlikely event that it requires them to meet its financial obligations to bondholders. Payments for the share subscription are authorized by the Act. Each payment to the EBRD is comprised of cash and a promissory note.

Canada's contingent liability for the callable portion of its shares was 807,640,000 EUR.

Up to and including March 31, 2012, Canada's total cash contributions into the "paid-in" capital of the EBRD total \$216,197,668 US.

### **International Bank for Reconstruction and Development (World Bank)**

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2012, Canada has subscribed to 52,709 shares. The total value of these shares is \$6,358,550,215 US, of which \$376,921,987 US plus \$16,404,055 Cdn has been paid-in. The remaining portion is callable.

The callable portion is subject to call by the Bank under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$5,966 million US.

### **International Finance Corporation**

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Group, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2012, Canada has subscribed to 81,342 shares. These shares have a total value of \$81,342,000 US, all of which has been paid-in.

### **Multilateral Investment Guarantee Agency**

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2012, Canada has subscribed to 5,225 shares. The total value of these shares is \$56,534,500 US, of which \$10,732,250 US is paid-in and the remaining portion is callable.

The callable portion is subject to call by the Agency under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$45,802,250 US.

### **African Development Bank**

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year end, authority had been granted for subscriptions of 18,016 paid-in shares and 227,656 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2012, Canada's participation to the paid-in capital is \$164,480,490 Cdn for 12,111 paid-in shares and of these paid-in shares, 7,583 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$984,917,646 Cdn and \$2,589,372,302 US for a total value of \$3,567,816,517 Cdn.

### **Asian Development Bank**

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year end, authority had been granted for subscriptions of 27,768 paid-in shares and 527,490 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2012, Canada's participation to the paid-in capital is \$229,685,965 Cdn for 18,883 paid-in shares. Of these paid-in shares, 16,513 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$5,820,156,210 US and \$596,976,219 Cdn for a total value of \$6,402,582,039 Cdn.



### Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year end, authority had been granted for subscriptions of 5,710 paid-in shares and 20,294 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2012, Canada's participation to the paid-in capital is \$23,224,714 Cdn for 2,850 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$122,408,132 US for a total value of \$122,102,111 Cdn.

### Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year end, authority had been granted for subscriptions of 20,034 paid-in shares and 655,377 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2012, Canada's participation to the paid-in capital is \$193,308,647 Cdn for 15,401 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$7,906,096,123 US for a total value of \$7,886,330,883 Cdn.

### Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. Advances to the Global Environment Facility (GEF) are made in non-negotiable, non-interest bearing demand notes that are later encashed.

As at March 31, 2012, advances to the GEF amounted to \$10,000,000 Cdn.

### International Development Association

This account records Canada's contributions and subscriptions to the International Development Association (IDA), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts (including Finance Vote L15, *Appropriation Act No. 1, 2011-2012* and Finance Vote L15b, *Appropriation Act No. 3, 2011-2012*). The contributions and subscriptions to the Association, which is part of the World Bank Group, are used to lend funds to the poorest developing countries for development purposes, on highly favourable terms (no interest, with a 35 to 40 year maturity and 10 years of grace). Contributions and subscriptions to IDA are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included participation through the issuance of notes payable.

As at March 31, 2012, Canada's total participation in IDA amounted to \$9,406,118,061 Cdn.

### International Finance Corporation—Financial Mechanisms for Climate Change Facility

This account records Canada's financial support of the International Finance Corporation's (IFC)—Financial Mechanisms for Climate Change (FMCC) facility as authorized by the *Bretton Woods and related Agreements Act*, and various appropriation acts (including Finance Vote L12b, *Appropriation Act No. 4, 2010-2011*). The FMCC supports private sector engagement in climate change mitigation and adaptation activities through the provision of concessional financing arrangements.

As at March 31, 2012, advances to the IFC-FMCC amounted to \$268,576,800 Cdn. Amounts are recovered through the FMCC trust mechanism based on the terms and conditions of project funding which is administered by the IFC in accordance with the administration agreement signed between the IFC and the Government of Canada.

### International Finance Corporation—Global Agriculture and Food Security Program

This account records Canada's financial assistance to the International Finance Corporation (IFC) for participation in the G8 Food Security Initiative (FSI) as authorized by the *Bretton Woods and related Agreements Act*, and various appropriation acts.

As at March 31, 2012, advances to the IFC-FSI amounted to \$48,000,000 Cdn.

### **International Finance Corporation—Global Trade Liquidity Program**

This account records Canada's financial assistance to the International Finance Corporation (IFC) for participation in the Global Trade Liquidity Program (GTLP) as authorized by the *Bretton Woods and related Agreements Act*, and various appropriation acts and is interest-bearing.

During the year, this financial assistance was repaid in full, less administrative costs totalling \$3 million US, which were retained by the IFC.

### **International Monetary Fund—Poverty Reduction and Growth Trust**

This account records the loan to the International Monetary Fund's Poverty Reduction and Growth Trust (formerly the Poverty Reduction and Growth Facility) in order to provide assistance to qualifying low-income countries as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

The total loan authority pursuant to the *Bretton Woods and Related Agreements Act* was set at \$550 million or such greater amount as may be fixed by the Governor in Council. The Governor in Council subsequently increased the limit to SDR 1.2 billion.

As at March 31, 2012, Canada has lent a total of 728,520,000 SDR to the Poverty Reduction and Growth Trust. Of this amount, 656,702,750 SDR has been repaid.

The outstanding balance of 71,817,250 SDR was translated into Canadian dollars at the year-end closing rate of exchange (1 SDR /\$1.5452 Cdn). During the year, transactions included repayments and an exchange valuation adjustment.

Separately, Canada has also made budgetary contributions towards an interest subsidy amounting to 215,157,946 SDR, which do not appear in Table 9.13.

### **International organizations and associations**

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

### **International financial institutions**

This account records loans and advances for assistance to international financial institutions, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Votes L35 and L40, *Appropriation Acts No. 1 and No. 4, 2011-2012*).

In certain cases, loans and advances are made using notes payable that are later encashed. During the year, transactions included loans and advances made in cash and through note issuances, encashments of notes issued in previous years and revaluations for foreign currency fluctuations.

## Provincial and Territorial Governments

This category records loans to provinces and territories made under relief acts and other legislation.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of these loans is reduced due to their concessionary terms.

Table 9.14 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

**TABLE 9.14**  
**PROVINCIAL AND TERRITORIAL GOVERNMENTS**

	April 1/2011	Payments and other charges	Receipts and other credits	March 31/2012
	\$	\$	\$	\$
<b>NEWFOUNDLAND AND LABRADOR—</b>				
Finance—				
Federal-provincial fiscal arrange- ments .....	365,870,060		18,936,408	346,933,652
Municipal Development and Loan Board .....	315,626			315,626
Winter capital projects fund .....	2,836,758			2,836,758
<b>Total Newfoundland and Labrador .....</b>	<b>369,022,444</b>		<b>18,936,408</b>	<b>350,086,036</b>
<b>NOVA SCOTIA—</b>				
Finance—				
Federal-provincial fiscal arrange- ments .....	166,598,880		33,319,824	133,279,056
<b>Total Nova Scotia .....</b>	<b>166,598,880</b>		<b>33,319,824</b>	<b>133,279,056</b>
<b>PRINCE EDWARD ISLAND—</b>				
Finance—				
Federal-provincial fiscal arrange- ments .....	18,994,040	1,089,000	3,798,792	16,284,248
Winter capital projects fund .....	63,079			63,079
<b>Total Prince Edward Island .....</b>	<b>19,057,119</b>	<b>1,089,000</b>	<b>3,798,792</b>	<b>16,347,327</b>
<b>NEW BRUNSWICK—</b>				
Finance—				
Federal-provincial fiscal arrange- ments .....	104,160,920		20,832,216	83,328,704
<b>Total New Brunswick .....</b>	<b>104,160,920</b>		<b>20,832,216</b>	<b>83,328,704</b>
<b>QUEBEC—</b>				
Finance—				
Federal-provincial fiscal arrange- ments .....	1,272,430,210	2,215,500	321,493,458	953,152,252
<b>Total Quebec .....</b>	<b>1,272,430,210</b>	<b>2,215,500</b>	<b>321,493,458</b>	<b>953,152,252</b>
<b>ONTARIO—</b>				
Finance—				
Federal-provincial fiscal arrange- ments .....		150,365,000		150,365,000
Mutual fund capital gain refund over- payments .....	398,987,285		132,995,762	265,991,523
<b>Total Ontario .....</b>	<b>398,987,285</b>	<b>150,365,000</b>	<b>132,995,762</b>	<b>416,356,523</b>
<b>MANITOBA—</b>				
Finance—				
Federal-provincial fiscal arrange- ments .....	23,487,520		4,697,496	18,790,024
Mutual fund capital gain refund over- payments .....	27,286,566		9,095,522	18,191,044
<b>Total Manitoba .....</b>	<b>50,774,086</b>		<b>13,793,018</b>	<b>36,981,068</b>

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/2011	Payments and other charges	Receipts and other credits	March 31/2012
	\$	\$	\$	\$
SASKATCHEWAN—				
Finance—				
Federal-provincial fiscal arrange- ments .....	251,190,768		23,660,208	227,530,560
Total Saskatchewan .....	251,190,768		23,660,208	227,530,560
ALBERTA—				
Finance—				
Federal-provincial fiscal arrange- ments .....	11,486,480		2,297,304	9,189,176
Total Alberta .....	11,486,480		2,297,304	9,189,176
BRITISH COLUMBIA —				
Finance—				
Comprehensive Integrated Tax Coordination Agreement .....		1,599,000,000	319,800,000	1,279,200,000
Federal-provincial fiscal arrange- ments .....	300,485,480		60,097,104	240,388,376
Total British Columbia .....	300,485,480	1,599,000,000	379,897,104	1,519,588,376
Subtotal .....	2,944,193,672	1,752,669,500	951,024,094	3,745,839,078
Less: portion expensed due to concessionary terms .....	264,499,862	104,470,003	56,863,626	216,893,485
Total .....	2,679,693,810	1,857,139,503	1,007,887,720	3,528,945,593

**Federal-provincial fiscal arrangements**

These amounts represent net overpayments in respect of transfer payments to provinces under the *Constitution Acts 1867 to 1982*, the *Federal-Provincial Fiscal Arrangements Act*, and other statutory authorities. The underpayments are non-interest bearing and are paid in subsequent years.

**Municipal Development and Loan Board**

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25 percent to 5.375 percent per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years.

**Winter capital projects fund**

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.4 percent to 9.5 percent per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity.

**Mutual fund capital gain refund overpayments**

These amounts represent overpayments made to provinces under tax collection agreements for tax years 1997 to 1999 stemming from the misclassification of mutual fund trust capital gains refunds. Recoveries are non-interest bearing and will take place over a 10-year period which started in 2004-2005.

**Comprehensive Integrated Tax Coordination Agreement**

Transitional assistance that had been paid to British Columbia as part as a Comprehensive Integrated Tax Coordination Agreement with Canada is being recovered in equal annual instalments with final payment due in March 2016. The government has not collected interest on these amounts.



## Other Loans, Investments and Advances

This group records loans, investments and advances not classified elsewhere.

Table 9.15 presents a summary of the balances and transactions for the various types of other loans, investments and advances.

**TABLE 9.15**

### OTHER LOANS, INVESTMENTS AND ADVANCES

	April 1/2011	Payments and other charges	Receipts and other credits	March 31/2012
	\$	\$	\$	\$
<b>Unconditionally repayable contributions—</b>				
Agriculture and Agri-Food .....	35,450,181	16,127,231	16,931	51,560,481
Atlantic Canada Opportunities Agency .....	340,105,932	50,620,321	60,005,731	330,720,522
Canadian International Development Agency .....		300,000,000		300,000,000
Economic Development Agency of Canada for the Regions of Quebec .....	352,651,280	71,779,553	41,048,022	383,382,811
Federal Economic Development Agency for Southern Ontario .....	81,264,216	41,245,449	3,050,547	119,459,118
Indian Affairs and Northern Development .....	1,007,500		1,000,000	7,500
Industry .....	470,084,551	134,067,758	21,690,058	582,462,251
Western Economic Diversification .....	37,061,637	16,607,028	18,654,241	35,014,424
<b>Subtotal .....</b>	<b>1,317,625,297</b>	<b>630,447,340</b>	<b>145,465,530</b>	<b>1,802,607,107</b>
Less: portion expensed due to concessionary terms .....	168,668,259	25,324,091	92,733,267	236,077,435
<b>Total—Unconditionally repayable contributions .....</b>	<b>1,148,957,038</b>	<b>655,771,431</b>	<b>238,198,797</b>	<b>1,566,529,672</b>
<b>Loans and accountable advances—</b>				
Foreign Affairs and International Trade—				
Missions abroad .....	38,931,205	206,446,585	204,803,417	40,574,373
Personnel posted abroad .....	21,803,916	14,966,293	14,675,168	22,095,041
	60,735,121	221,412,878	219,478,585	62,669,414
National Defence—				
Imprest accounts, standing advances and authorized loans .....	41,150,688	666,148,744	673,119,245	34,180,187
Other departments—				
Miscellaneous accountable advances .....	20,649,443		4,937,166	15,712,277
Miscellaneous accountable imprest funds and standing advances .....	16,083,176	1,779,868		17,863,044
	36,732,619	1,779,868	4,937,166	33,575,320
<b>Total—Loans and accountable advances .....</b>	<b>138,618,428</b>	<b>889,341,490</b>	<b>897,534,996</b>	<b>130,424,921</b>
<b>Other—</b>				
Agriculture and Agri-Food—				
Construction of multi-purpose exhibition buildings .....	35,593			35,593
Hog Industry Loan Loss Reserve Program .....	243,800,487			243,800,487
National Marketing Programs .....	155,528,818	14,898,848		170,427,666
	399,364,898	14,898,848		414,263,746
Citizenship and Immigration—				
Immigration loans .....	39,086,105	14,884,734	12,161,965	41,808,874
Finance—				
Canadian Commercial Bank .....	42,202,293			42,202,293
Financial Consumer Agency of Canada—				
Advances .....		8,000,000	8,000,000	
	42,202,293	8,000,000	8,000,000	42,202,293
Fisheries and Oceans—				
Canadian producers of frozen groundfish .....	128,315			128,315
Haddock fishermen .....	1,343,337			1,343,337
	1,471,652			1,471,652
Foreign Affairs and International Trade—				
Support and development of trade (loans administered by Export Development Canada) .....	4,760,297,104	89,573,256	1,869,351,257	2,980,519,103

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/2011	Payments and other charges	Receipts and other credits	March 31/2012
	\$	\$	\$	\$
Human Resources and Skills Development—				
Canada Student Loans Program.....	13,965,169,664	2,897,071,460	2,024,242,311	14,837,998,813
Provincial workers' compensation boards .....	13,060,001			13,060,001
	13,978,229,665	2,897,071,460	2,024,242,311	14,851,058,814
Indian Affairs and Northern Development—				
Council of Yukon First Nations—Elders .....	6,109,710		750,810	5,358,900
Farm Credit Canada Guarantee				
Loans Program.....	103,695			103,695
First Nations in British Columbia .....	420,800,402	24,774,348	2,522,865	443,051,885
Indian Economic Development Fund .....	46,427		3,278	43,149
Indian Economic Development Guarantee				
Loans Program.....	3,137,055	88,624	6,813	3,218,866
Inuit Loan Fund .....	72,363		906	71,457
Native Claimants .....	445,912,817	24,390,714	16,641,554	453,661,977
On Reserve Housing Guarantee				
Loans Program.....	11,826,673		511,019	11,315,654
Stoney Band Perpetual Loan.....	389,615			389,615
	888,398,757	49,253,686	20,437,245	917,215,198
Industry—				
Company stock option.....				
Manufacturing, processing and service industries in				
Canada .....	110,000,000			110,000,000
Other Business loans .....	97,520,635	69,397,551	89,660,871	77,257,315
National Research Council of Canada—				
H.L. Holmes Fund.....	4,630,633	93,159		4,723,792
	212,151,268	69,490,710	89,660,871	191,981,107
Natural Resources—				
Nordion International Inc. ....	58,000,000		4,000,000	54,000,000
Public Safety and Emergency Preparedness—				
Correctional Service of Canada—				
Parolees .....	3,943	1,431	1,118	4,256
Public Works and Government Services—				
Seized Property Working Capital Account.....	8,368,607	44,560,347	54,210,502	(1,281,548)
Transport—				
Greater Victoria Harbour Authority .....	2,322,149		42,720	2,279,429
Saint John Harbour Bridge Authority .....	22,646,108		22,646,108	
St. Lawrence Seaway Management Corporation.....	77,474			77,474
	25,045,731		22,688,828	2,356,903
Treasury Board—				
Joint Learning Program.....	563,788	1,413,574	1,436,119	541,243
Veterans Affairs—				
Commonwealth War Graves Commission.....	46,668	1,194		47,862
Veterans' Land Act Fund—				
Advances .....	6,660		1,137	5,523
	53,328	1,194	1,137	53,385
Other departments—				
Miscellaneous .....	473,983	368,443	315,551	526,875
Subtotal—Other .....	20,413,711,122	3,189,517,683	4,106,506,904	19,496,721,901
Less: portion expensed due to concessionary				
terms and other discounts .....	194,452,538	24,447,010		170,005,528
	20,219,258,584	3,213,964,693	4,106,506,904	19,326,716,373
Add: consolidation adjustment <sup>(1)</sup> .....	3,364,358,000		196,593,474	3,167,764,526
Total—Other .....	23,583,616,584	3,213,964,693	4,303,100,378	22,494,480,899
Total .....	24,871,192,050	4,759,077,613	5,438,834,171	24,191,435,492

<sup>(1)</sup> Additional information on consolidated Crown corporations and other entities is also provided in Section 4 of this volume.

## Unconditionally repayable contributions

Unconditionally repayable contributions are, in substance loans, and are generally made to businesses pursuant to various Acts of Parliament, with various amounts outstanding.

These loans are aimed at stimulating economic development or for assistance. They bear various interest rates, some of which have concessional terms, and are repayable at various due dates with final instalments due within up to 10 years of initial disbursement.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of the loans is reduced due to their concessional terms.

## Missions abroad

Non-interest bearing advances have been made for interim financing of expenses at missions abroad, pending distribution to appropriations of Foreign Affairs and International Trade and other departments and agencies.

The total amount authorized to be outstanding at any time is \$50,000,000.

## Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is \$38,200,000, as last amended by Foreign Affairs and International Trade Vote L12c, *Appropriation Act No. 5, 2009-2010*.

The closing balance consists of loans to employees, \$18,225,822; advances for medical expenses, \$982,577; advances for workmen's compensation, \$71,430; security and other deposits under Foreign Service Directives, \$921,399 and, school and club debentures, \$1,893,813.

The loans to employees bear interest at rates from 0.75 percent to 5.0 percent per annum, and are repayable within 4 years, with final instalments between April 1, 2012 and March 1, 2016.

## Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: (a) public funds imprest and public funds advance accounts; (b) standing advances; (c) authorized loans and advances to employees posted abroad; and, (d) authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is \$120,000,000, as last amended by National Defence Vote L11b, *Appropriation Act No. 4, 2001-2002*.

## Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

## Miscellaneous accountable imprest funds and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is \$22,000,000.

## Construction of multi-purpose exhibition buildings

The remaining loan has been made to finance the construction of a multi-purpose exhibition building.

## Hog Industry Loan Loss Reserve Program

Loans made by financial institutions under the Hog Industry Loan Loss Reserve Program are partially guaranteed by the Crown. Where the producers have defaulted and the lenders have carried out regular collection activities, the Crown becomes subrogated to the lender's rights against the producer in default, to the extent of an amount equal to the withdrawal from the Reserve Fund.

## National Marketing Programs

Loans made by financial institutions under the *Canadian Agricultural Loans Act* and advances made by producer organizations under the *Agricultural Marketing Programs Act* are guaranteed by the Crown. Where the guarantee is honoured, the Crown becomes subrogated to the financial institution's or producer organization's rights to outstanding principal, interest and costs.

## Immigration loans

Section 88 of the *Immigration and Refugee Protection Act* authorizes the making of loans for the purpose of the Act.

The total amount authorized to be outstanding at any time is \$110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, bearing interest at rates from 1.260 percent to 10.718 percent per annum, with final instalments between April 1, 2012 and April 1, 2018, \$41,712,418; and,
- (b) repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, non-interest bearing, with final instalments past due, \$96,456.

## Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the *Canadian Commercial Bank Financial Assistance Act*. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank and the purchase of outstanding debentures from existing holders.

## Financial Consumer Agency of Canada—Advances

Interest-bearing advances have been made to defray the cost of operation of the Agency pursuant to Section 13(1) of the *Financial Consumer Agency of Canada Act*.

During the year, the advances were repaid in full.

## Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

## Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is \$1,650,000.

The loans bore interest at the rate of 8 percent per annum and were repayable in equal annual instalments over 4 years with the final instalment in 1979. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

## Support and development of trade

Pursuant to section 23 of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to enter into certain transactions or class of transactions where the Minister is of the opinion it is in the national interest and where the Corporation has advised the Minister that it will not enter into such transactions without such authorization. Funding for such transactions is provided by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

The *Budget Implementation Act, 2009*, amended the *Export Development Act* to expand the mandate of the Corporation for a two-year period to include the support and development of domestic trade, in addition to its traditional mandate related to export trade. In the 2012 federal budget, EDC's domestic powers were extended until March 12, 2013. During the year, no transactions were entered into in the support and development of domestic trade.

Loan transactions with longer repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

Tables 11.4 and 11.5 (Section 11 of this volume) present additional information on contractual obligations and guarantees that are disclosed in the notes to the audited consolidated financial statements in Section 2 of this volume.

The following table presents the balances and transactions for loans made to non-sovereign entities, together with their terms and conditions of repayments.



	Payments and other charges			Receipts and other credits		March 31/2012
	April 1/2011	Payments or other charges <sup>(1)</sup>	Revaluation	Receipts or other credits <sup>(2)</sup>	Revaluation	
		\$		\$		
<b>Export Trade</b>						
(a) 6 to 10 year term, 8.28 percent to 10.28 percent interest per annum, with final repayments between February 2008 and April 2011:						
Antigua.....	8,091,465		848	8,062,372		29,941
(b) 11 to 15 year term, 8.5 percent to 10.5 percent interest per annum, with final repayments in February 1995:						
Brazil.....	3,206,628			3,206,628		
(c) 11 to 15 year term, interest based on London Interbank Offered Rate (LIBOR), plus a range of rates from 6.5 percent to 11.0 percent per annum, with final repayments between January 2021 and January 2023:						
Cyprus.....	72,737,195		2,122,674			74,859,869
Norway.....	190,383,141		5,555,909			195,939,050
	263,120,336		7,678,583			270,798,919
(d) 11 to 15 year term, comprised of several loans with fixed or variable interest rates currently ranging from 2.44 percent to 4.18 percent per annum, with final repayments between May 2021 and November 2022:						
Sweden.....	130,806,974		3,680,443	10,547,293		123,940,124
(e) 16 to 20 year term, comprised of several loans with fixed or variable interest rates currently ranging from 1.85 percent to 5.89 percent per annum, with final repayments between December 2017 and March 2023:						
United States.....	1,314,514,912		36,940,108	140,067,760		1,211,387,260
(f) 16 to 20 year term, 0 percent interest per annum, with final repayments between June 2012 and November 2014:						
Singapore.....	712,766		22,662	490,906		244,522
Spain.....	14,541,295			657,595	436,808	13,446,892
	15,254,061		22,662	1,148,501	436,808	13,691,414
(g) Term loan, interest based on the higher of 2.0 percent or CDOR, plus 5.0 percent interest per annum, with final repayments in July 2017:						
Canada.....	1,683,362,154			1,683,362,154		
(h) Term loan, interest based on the higher of 2.0 percent or LIBOR, plus a range of rates from 3.0 percent to 8.0 percent interest per annum, with final repayments between June 2009 and July 2010:						
Unites States.....	1,347,201,398		39,095,070	22,519,741		1,363,776,727
Insurance claims paid during the year:						
United States.....	247,883		4,879			252,762
Subtotal.....	4,765,805,811		87,422,593	1,868,914,449	436,808	2,983,877,147
Less: portion expensed due to concessionary terms.....	5,508,707	2,150,663				3,358,044
Total—Export Trade.....	4,760,297,104	2,150,663	87,422,593	1,868,914,449	436,808	2,980,519,103

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

<sup>(1)</sup> Payments or other charges may include transactions such as loans, adjustments, etc.

<sup>(2)</sup> Receipts or other credits may include transactions such as repayments, forgiveness, etc.

## Canada Student Loans Program

The total amount of outstanding risk-shared loans that have been bought-back by the Department and direct loans issued under the authority of the *Canada Student Financial Assistance Act* may not exceed nineteen billion dollars, except as otherwise provided by an Appropriation Act or other Act of Parliament.

The total amount of outstanding risk-shared and direct loans as at March 31, 2012 amounts to \$14,583,549,616 (\$13,691,358,095 as at March 31, 2011).

### Direct loans to students

Loans issued on or after August 1, 2000 are operated under the authority of section 6.1 of the *Canada Student Financial Assistance Act*, which authorizes the Minister of Human Resources and Skills Development to enter into loan agreements directly with any qualifying student. Agreements are subject to the terms and conditions approved by the Governor in Council, on the recommendation of the Minister of Human Resources and Skills Development with the concurrence of the Minister of Finance.

The total amount of outstanding direct loans as at March 31, 2012 amounts to \$14,435,005,205 (\$13,536,748,928 as at March 31, 2011).

During the year, loans totalling \$302,421,330, including interest receivable on these loans, were written off by Human Resources and Skills Development Vote 7b and Vote 7c, respectively from the *Appropriation Act No. 3, 2011-2012* and the *Appropriation Act No. 4, 2011-2012*.

### Risk-shared student loans

Loans issued prior to August 1, 2000 and on or after August 1, 1995 are amounts related to student loans subrogated to the Crown under the authority of the *Canada Student Financial Assistance Act*. The total amount of loans outstanding as at March 31, 2012 amounts to \$148,544,411 (\$154,609,167 as at March 31, 2011) for loans owned by Human Resources and Skills Development and \$1,506,919,768 (\$1,738,082,287 as at March 31, 2011) for loans under the current ownership of the financial institutions.

### Guaranteed student loans

Loans issued prior to August 1, 1995 are amounts related to student loans subrogated to the Crown under the authority of the *Canada Student Loans Act*. The total amount of loans outstanding as at March 31, 2012 amounts to \$254,449,197 (\$273,811,569 as at March 31, 2011) for loans owned by Human Resources and Skills Development and \$24,555,796 (\$35,123,703 as at March 31, 2011) for loans under the current ownership of the financial institutions.

## Provincial workers' compensation boards

This account is operated under the authority of subsection 4(6) of the *Government Employees Compensation Act*, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

## Council of Yukon First Nations—Elders

Loans have been made to the Council of Yukon First Nations to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indian land claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L15, *Appropriation Act No. 1, 2011-2012*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement, which shall be not later than March 31, 2012, whichever date is earlier.

All the loans outstanding at year end bear interest at rates from 2.28 percent to 3.61 percent per annum.

## Farm Credit Canada Guarantee Loans Program

The Farm Credit Canada guarantee loans program was discontinued as of November 14, 1989. The last active loan guarantee has expired and no future loan guarantees will be given under this program.

As of March 31, 2012, the outstanding amount represents the remaining defaulted loans reimbursed to the lenders by the Minister. These loans are deemed unrecoverable and the balance will be written off in future years.

## First Nations in British Columbia

Loans have been made to First Nations in British Columbia to support their participation in the British Columbia Treaty Commission process related to the research, development and negotiation of treaties.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L20, *Appropriation Act No. 1, 2011-2012*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a treaty is reached are non-interest bearing;
- (b) loans made before April 1, 2004 and after the date on which an agreement-in-principle for the settlement of a treaty has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations;
- (c) loans made between April 1, 2004 and March 31, 2012 and after the date on which an agreement-in-principle for the settlement of a treaty has been reached, shall be interest free, unless the loans become due and payable during this period; and,
- (d) loans are due and payable by the First Nations and will pay the loan on the earliest of the following dates:
  - i. date on which the treaty is settled;
  - ii. twelfth anniversary of the first loan advance to the First Nations under the earliest First Nations' funding agreement;
  - iii. seventh anniversary after the signing of an agreement-in-principle; or,
  - iv. date the federal minister demands payment of the loans due to an event of default under this agreement or under any First Nations' funding agreement.

The interest-bearing and non-interest bearing portions of the loans outstanding at year end are \$21,337,238 and \$421,714,647 respectively. Rates are from 2.4642 percent to 4.545 percent per annum for the interest-bearing portion.

## Indian Economic Development Fund

Loans have been made for the purposes of economic development of Indians to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is \$48,550,835, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1996-97*.

All outstanding loans bear interest at rates from 7 percent to 11.25 percent per annum.

## Indian Economic Development Guarantee Loans Program

The Indian Economic Development Guarantee authority, established under Vote L53(b), *Appropriation Act No. 1, 1970*, amended under P.C. 1977-3608, authorized the department to guarantee loans for Indian businesses on a risk-sharing basis with commercial lenders. The guarantee level is not to exceed at any time \$60,000,000, less the total amount of payments made to implement previous guarantees under that authority.

Simple interest, usually based on a percentage plus the prime rate, will accrue on the debt after payout. All payments, including accrued interest, remain as a debt of the client until recovered in full.

## Inuit Loan Fund

Loans have been made to individual Inuit or groups of Inuit to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Inuit, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Inuit.

The total amount authorized to be outstanding at any time is \$6,633,697, as last amended by Indian Affairs and Northern Development Vote 37b, *Appropriation Act No. 4, 1995-96*.

The remaining loan bears interest at a rate of 5.50 percent per annum.

## Native Claimants

Loans have been made to native claimants to defray the costs related to the research, development and negotiation of claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L15, *Appropriation Act No. 1, 2011-2012*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable as to principal and interest on the date on which the claim is settled, or on a date fixed in the agreement.

The interest bearing and the non-interest bearing portions of the loans outstanding at year end are \$81,976,637 and \$371,685,340 respectively. Rates are from 2.289 percent to 11.89 percent per annum for the interest-bearing portion.



## On Reserve Housing Guarantee Loans Program

On Reserve Housing guarantees provide needed support to Indian or Indian bands residing on reserves or Crown land. Reserves are, as such, non-mortgageable and the ministerial guarantee provides security to the lending institution in the event of a default by the client.

The total amount authorized to be outstanding at any time is \$2.2 billion, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 2008-2009*.

If a loan made under the Minister's guarantee goes into default, the lender has recourse to the Minister for reimbursement. In 1987, a reserve for losses of \$2 million per annum was established within the department's reference levels to cover all Guarantee Loan Programs administered by Indian Affairs and Northern Development. Such payments remain a debt of the First Nation to the Crown and interest is accrued and capitalized on these debts at the contract interest rate applicable at the time the loan was assigned to the Minister. Recovery of the debt is made to the extent possible, from the security used as collateral, such as land claim funds, or through repayment agreements.

## Stoney Band Perpetual Loan

In 1946, loans were made to Stoney Band of Alberta for land acquisition beyond their treaty entitlement.

A loan not exceeding \$500,000 was made to purchase additional land. Under the terms of the agreement, as stated in Treasury Board Minutes, P.C. 2/1437 dated April 11, 1946, the Band assigned monies accruing to them, from the rental of their water resources, to provide interest payments at the rate of 3 percent annually on the amount of the loan that had actually been expended. In the same agreement, the Band resolved that the Department allots \$200,000 to the Pekisko Group, and \$300,000 for the additions to Morley Reserve.

## Company stock option

Pursuant to section 14 of the *Department of Industry Act*, and authorized by Industry Vote L15, *Appropriation Act No. 2, 2010-2011*, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

(a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,

- i. it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in right of Canada to benefit from the purchase; or,
- ii. it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and,

(b) to authorize the sale or other disposition of any capital stock acquired.

## Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

Loans are authorized by Industry Vote L20, *Appropriation Act No. 2*. During the year, no loans were issued.

There is one remaining loan which is interest free unless it goes into default, and otherwise is repayable at maturity on April 1, 2017.

## Other Business loans

This account records money owed to the Government by borrowers upon default of loans that are subject to statutory authorities, pursuant to the *Small Business Loans Act* (SBLA), the *Canada Small Business Financing Act* (CSBFA), the capital leasing pilot project and the *Department of Industry Act*. These authorities provide for the payment of claims or the sharing of loan losses between lenders and the Government.

## H.L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H.L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H.L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

## Nordion International Inc.

A \$100 million loan has been made to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes pursuant to an agreement reached on June 28, 1996 between MDS Health Group Ltd., Nordion International Inc. and Natural Resources Canada.

The secured loan is interest-free and fully repayable over 15 years commencing 42 months after the first loan drawdown was made.

## Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is \$50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter.



### Seized Property Working Capital Account

This account was established by section 12 of the *Seized Property Management Act*. Expenses incurred, and advances made, to maintain and manage any seized or restrained property and other properties subject to a management order or forfeited to Her Majesty, are charged to this account. This account is credited when expenses and advances to third parties are repaid or recovered and when revenues from these properties or proceeds of their disposal are received and credited with seized cash upon forfeiture.

The total amount authorized to be outstanding at any time is \$50,000,000.

Any shortfall between the proceeds from the disposition of any property forfeited to Her Majesty and the amounts that were charged to this account and that are still outstanding, is charged to a Seized Property Proceeds Account and credited to this account.

### Greater Victoria Harbour Authority

The Victoria Harbour loan receivable relates to the sale of a parcel of Victoria Harbour land. A discount of \$753,745 is recorded to reflect the concessionary nature of the loan.

The loan bears interest at the rate of 4.9 percent per annum, and is repayable over 15 years, with the final instalment on May 9, 2020.

### Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

In 2011-2012, pursuant to section 24.1 of the *Financial Administration Act*, Her Majesty in right of Canada has forgiven the debts and accrued interest, amounting to \$22,646,108 relating to the Saint John Harbour Bridge Authority.

During the year, the account was closed.

### St. Lawrence Seaway Management Corporation

This account was established by subsection 80(1) of the *Canada Marine Act*. Loans previously managed by the St. Lawrence Seaway Authority are now managed by the St. Lawrence Seaway Management Corporation in accordance with an agreement between the Department of Transport and the Corporation. The repayments of these loans are recorded in this account.

The remaining loan bears interest at a rate of 7 percent per annum. The final instalment of the existing terms is anticipated by March 2013.

### Joint Learning Program

Advances have been made to the Public Service Alliance of Canada (PSAC) for the Joint Learning Program (JLP). Following the collective bargaining round of October 2004, 2008 and subsequently of 2010, a Memorandum of Understanding between the Treasury Board and PSAC was included in the collective bargaining agreements to provide funding for a JLP. The JLP is a negotiated partnership between PSAC and the Treasury Board of Canada Secretariat (TBS). The objective of the JLP is to improve labour relations in the public service. It is intended to provide joint union-management learning opportunities in areas where both parties have roles and responsibilities, and for which the Employer does not already have a legal obligation to provide training.

Payments are made to PSAC under Vote 20 and are authorized under the terms of reference of the Program. The terms of reference include the program costs, funding conditions, payment conditions, timelines, as well as a schedule of payments. The schedule of payments provides for a 3-month advance from TBS to PSAC to provide for program delivery costs. When actual expenses are reported every three months, the advance is reversed and the expenditure is recorded.

### Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

## Veterans' Land Act Fund

### *Advances*

Advances have been made, under Parts I and III of the *Veterans' Land Act*, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is \$605,000,000.

### *Allowance for conditional benefits*

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to expenses and credited to the allowance for conditional benefits account. This account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the *Veterans' Land Act*. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

## Other departments—Miscellaneous

This account represents amounts outstanding in the hands of agencies and individuals, at year end. This group records loans, investments and advances not classified elsewhere.

## Consolidation adjustment

The consolidation adjustment reflects the total loans, investments and advances held by consolidated Crown corporations and other entities. These mainly include investments such as bonds, money market funds and fixed income securities.

## Allowance for Valuation

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated net realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

# SECTION 10

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Non-Financial Assets

### CONTENTS

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Tangible capital assets . . . . .	10.4
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Assets under capital leases . . . . .	10.6

## NON-FINANCIAL ASSETS

Non-financial assets are assets that have an economic life that extends beyond the accounting period and that are intended for consumption in the normal course of operations. They are converted into expense in future periods and include tangible capital assets, inventories, and prepaid expenses.

Tangible capital assets consist of acquired, built, developed or improved tangible assets, which are intended to be used on a continuous basis and are not intended for sale in the ordinary course of business. For financial reporting purposes, tangible capital assets are grouped in the following categories: land, buildings, works and infrastructure, machinery and equipment, vehicles, leasehold improvements, assets under construction, and assets under capital leases.

Inventories are items of tangible property that are to be used in the delivery of program outputs. Some revolving funds and a few departments may have inventories held for resale to parties outside the Government.

Prepaid expenses are disbursements made, pursuant to a contract, before the completion of the work, delivery of the goods or rendering of the service or advance payments under the terms of contribution agreements.

Table 10.1 presents the non-financial assets by category.

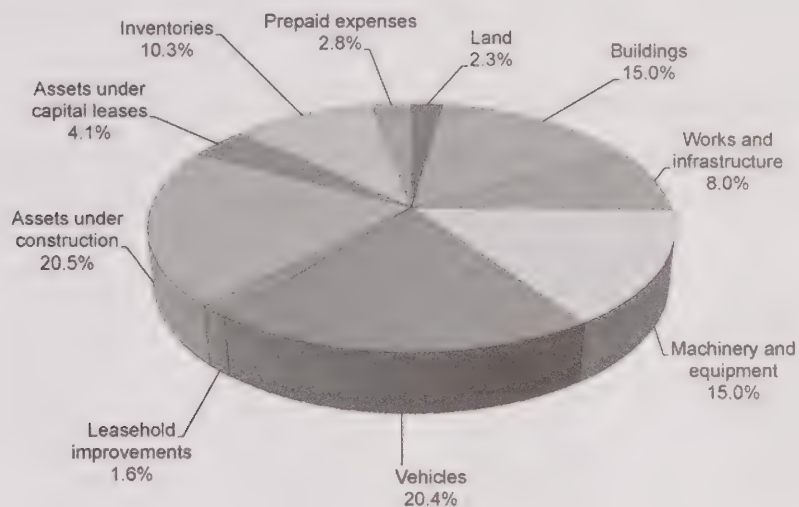
**TABLE 10.1**

### NON-FINANCIAL ASSETS BY CATEGORY

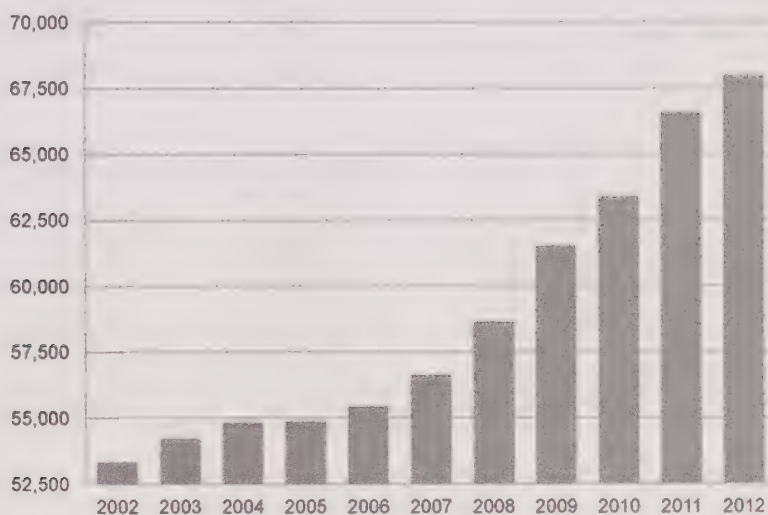
(in thousands of dollars)

	March 31/2012	March 31/2011
Net tangible capital assets, Table 10.2		
Land .....	1,567,557	1,539,085
Buildings .....	10,160,053	9,960,656
Works and infrastructure .....	5,487,649	5,255,562
Machinery and equipment .....	10,186,219	10,496,080
Vehicles, Table 10.3 .....	13,861,990	13,078,310
Leasehold improvements .....	1,084,280	1,034,881
Assets under construction .....	13,909,953	13,426,117
Assets under capital leases, Table 10.4 .....	2,789,451	2,877,124
	<i>59,047,152</i>	<i>57,667,815</i>
Inventories .....	6,995,342	6,830,393
Prepaid expenses .....	1,915,851	2,082,634
Total .....	67,958,345	66,580,842



**CHART 10A****NON-FINANCIAL ASSETS BY CATEGORY AT MARCH 31, 2012****CHART 10B****NON-FINANCIAL ASSETS AT MARCH 31, 2012**

(in millions of dollars)



## Tangible Capital Assets

Table 10.2 presents tangible capital assets by main custodian ministries.

**TABLE 10.2**

### TANGIBLE CAPITAL ASSETS BY MAIN CUSTODIAN MINISTRIES

(in thousands of dollars)

	Land	Buildings	Works and infrastructure	Machinery and equipment
<b>Capital assets at cost</b>				
Environment.....	200,845	987,629	2,774,778	843,812
Fisheries and Oceans.....	22,715	693,258	2,306,010	396,108
Foreign Affairs and International Trade.....	231,484	1,237,999	1,451	138,381
Industry.....	11,405	879,677	33,906	2,904,712
National Defence.....	83,169	7,440,319	2,127,498	20,432,731
Public Safety and Emergency Preparedness.....	73,436	3,012,674	550,102	1,316,171
Public Works and Government Services.....	256,222	3,988,784	963,415	1,217,679
Transport.....	264,285	1,012,075	2,734,258	221,518
Other ministries.....	30,748	1,550,186	80,611	2,981,348
	<i>1,174,309</i>	<i>20,802,601</i>	<i>11,572,029</i>	<i>30,452,460</i>
Consolidated Crown corporations and other entities.....	393,248	1,905,797	1,454,874	3,092,149
<b>Gross total capital assets</b>	<b>1,567,557</b>	<b>22,708,398</b>	<b>13,026,903</b>	<b>33,544,609</b>
<b>Accumulated amortization</b>				
Environment.....		664,425	1,729,633	577,324
Fisheries and Oceans.....		422,563	1,183,087	282,292
Foreign Affairs and International Trade.....		736,559	230	92,847
Industry.....		527,778	21,234	2,101,937
National Defence.....		3,350,139	1,204,618	14,224,418
Public Safety and Emergency Preparedness.....		1,438,438	356,767	915,375
Public Works and Government Services.....		2,842,440	412,638	849,374
Transport.....		691,066	1,853,091	156,285
Other ministries.....		987,613	34,740	1,935,624
		<i>11,661,021</i>	<i>6,796,038</i>	<i>21,135,476</i>
Consolidated Crown corporations and other entities.....		887,324	743,216	2,222,914
<b>Total accumulated amortization</b>		<b>12,548,345</b>	<b>7,539,254</b>	<b>23,358,390</b>
<b>Total net capital assets</b>				
Environment.....	200,845	323,204	1,045,145	266,488
Fisheries and Oceans.....	22,715	270,695	1,122,923	113,816
Foreign Affairs and International Trade.....	231,484	501,440	1,221	45,534
Industry.....	11,405	351,899	12,672	802,775
National Defence.....	83,169	4,090,180	922,880	6,208,313
Public Safety and Emergency Preparedness.....	73,436	1,574,236	193,335	400,796
Public Works and Government Services.....	256,222	1,146,344	550,777	368,305
Transport.....	264,285	321,009	881,167	65,233
Other ministries.....	30,748	562,573	45,871	1,045,724
	<i>1,174,309</i>	<i>9,141,580</i>	<i>4,775,991</i>	<i>9,316,984</i>
Consolidated Crown corporations and other entities.....	393,248	1,018,473	711,658	869,235
<b>Total net capital assets</b>	<b>1,567,557</b>	<b>10,160,053</b>	<b>5,487,649</b>	<b>10,186,219</b>

<sup>(1)</sup> Details can be found in Table 10.3.

<sup>(2)</sup> Details can be found in Table 10.4.

Vehicles <sup>(1)</sup>	Leasehold improvements	Assets under construction	Assets under capital leases <sup>(2)</sup>	Total March 31/2012	Total March 31/2011
140,442	38,064	284,343	18,199	5,288,112	5,222,408
1,849,710	490,054	390,950	535	6,149,340	6,049,656
139,243	228,993	339,878		2,317,429	2,291,791
28,656	64,196	450,351	64,759	4,437,662	4,382,789
29,363,248	43,762	8,487,964	870,036	68,848,727	66,158,705
651,649	130,422	1,086,021	15,493	6,835,968	6,286,630
11,185	783,952	1,866,557	2,418,575	11,506,369	9,935,915
736,153	29,430	89,800	818,883	5,906,402	5,961,376
161,554	485,440	317,464	98,103	5,705,454	5,987,133
33,081,840	2,294,313	13,313,328	4,304,583	116,995,463	112,276,403
995,949	252,240	596,625	427,632	9,118,514	9,859,784
34,077,789	2,546,553	13,909,953	4,732,215	126,113,977	122,136,187
96,159	27,408		7,279	3,102,228	3,046,703
1,354,009	303,248		535	3,545,734	3,469,412
99,841	129,331			1,058,808	1,048,288
22,601	31,184		18,692	2,723,426	2,609,855
17,123,817	24,095		476,272	36,403,359	34,518,545
356,871	51,793		1,549	3,120,793	2,925,071
7,002	411,489		1,179,480	5,702,423	4,692,767
565,399	14,563		121,499	3,401,903	3,310,547
105,432	336,796		7,993	3,408,198	3,450,569
19,731,131	1,329,907		1,813,299	62,466,872	59,071,757
484,668	132,366		129,465	4,599,953	5,396,615
20,215,799	1,462,273		1,942,764	67,066,825	64,468,372
44,283	10,656	284,343	10,920	2,185,884	2,175,705
495,701	186,806	390,950		2,603,606	2,580,244
39,402	99,662	339,878		1,258,621	1,243,503
6,055	33,012	450,351	46,067	1,714,236	1,772,934
12,239,431	19,667	8,487,964	393,764	32,445,368	31,640,160
294,778	78,629	1,086,021	13,944	3,715,175	3,361,559
4,183	372,463	1,866,557	1,239,095	5,803,946	5,243,148
170,754	14,867	89,800	697,384	2,504,499	2,650,829
56,122	148,644	317,464	90,110	2,297,256	2,536,564
13,350,709	964,406	13,313,328	2,491,284	54,528,591	53,204,646
511,281	119,874	596,625	298,167	4,518,561	4,463,169
13,861,990	1,084,280	13,909,953	2,789,451	59,047,152	57,667,815

## Vehicles

Table 10.3 presents the details of vehicles by sub-category.

**TABLE 10.3**

### VEHICLES BY SUB-CATEGORY

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2012	March 31/2011
Ships and boats .....	13,778,123	8,392,238	5,385,885	5,617,116
Aircraft .....	15,025,698	8,483,941	6,541,757	5,627,351
Motor vehicles (Non-Military) .....	2,093,476	1,379,432	714,044	739,831
Military vehicles .....	1,812,681	1,212,244	600,437	649,373
Other vehicles .....	1,367,811	747,944	619,867	444,639
Total .....	34,077,789	20,215,799	13,861,990	13,078,310

## Assets under Capital Leases

Table 10.4 presents the details of assets under capital leases by main category.

**TABLE 10.4**

### ASSETS UNDER CAPITAL LEASES BY MAIN CATEGORY

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2012	March 31/2011
Land .....	31,242		31,242	31,242
Buildings .....	2,958,268	1,294,405	1,663,863	1,710,531
Works and infrastructure .....	818,820	121,458	697,362	705,550
Machinery and equipment .....	184,703	103,800	80,903	66,668
Vehicles .....	739,182	423,101	316,081	363,133
Total .....	4,732,215	1,942,764	2,789,451	2,877,124



# SECTION 11

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Contractual Obligations and Contingent Liabilities

### CONTENTS

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Contractual obligations.....	11.2
Contingent liabilities .....	11.30

## CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

This section contains detailed information related to contractual obligations and contingent liabilities.

### Contractual Obligations

The nature of Government activities result in multi-year contracts and agreements, including various international treaties and protocols. Contractual obligations are financial obligations of the Government to others that will become liabilities when the terms of those contracts or agreements for the acquisition of goods and services or the provision of transfer payments are met. In the case of contractual obligations to international organizations, some will result in future budgetary expenses while others will result in non-budgetary payments.

Contractual obligations can be classified into four main categories: transfer payment agreements (grants and contributions), capital assets and purchases, operating leases and international organizations.

All outstanding contractual obligations of \$10 million or more per project or per program at year end are reported for transfer payment agreements, capital assets, purchases and operating leases. For international organizations, all contractual obligations in excess of \$1 million at year end are reported.

In accordance with the Government's significant accounting policies, the contractual obligations of consolidated Crown corporations are included with those of the Government.

Table 11.1 summarizes these contractual obligations. Details of the four types of contractual obligations can be found in other tables in this section.

**TABLE 11.1**  
**CONTRACTUAL OBLIGATIONS**  
(in millions of dollars)

	Transfer payments	Acquisition of capital assets and purchases	Operating leases	International organizations	Total
Information from:					
Transfer payment agreements, capital assets, purchases and operating leases, Table 11.3 .....	27,009	33,848	2,646		63,503
International contractual obligations, Table 11.4 .....				4,744	4,744
<b>Total .....</b>	<b>27,009</b>	<b>33,848</b>	<b>2,646</b>	<b>4,744</b>	<b>68,247</b>

Table 11.2 summarizes the information presented in Table 11.1 to indicate the minimum amounts required to satisfy obligations under contractual obligations each year from 2013 to 2017 inclusive, and a total for amounts due in the year 2018 and subsequently.

**TABLE 11.2**  
**SCHEDULE OF MINIMUM PAYMENTS**  
(in millions of dollars)

	Transfer payment agreements	Acquisition of capital assets and purchases	Obligations under operating lease arrangements	Obligations to international organizations	Total
Minimum payments to be made in:					
2013 .....	13,752	8,340	315	1,602	24,009
2014 .....	6,811	6,089	319	1,169	14,388
2015 .....	2,960	3,517	288	453	7,218
2016 .....	1,969	2,289	269	139	4,666
2017 .....	848	1,699	240	85	2,872
2018 and subsequently .....	669	11,914	1,215	1,296	15,094
<b>Total .....</b>	<b>27,009</b>	<b>33,848</b>	<b>2,646</b>	<b>4,744</b>	<b>68,247</b>

# Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases

Table 11.3 provides details of contractual obligations that involve: transfer payment agreements, capital assets, purchases and operating leases. It discloses individual contractual obligations by category and by entity. Contractual obligations are summarized in Note 15 to the consolidated financial statements in Section 2 of this volume.

Transfer payment agreements are irrevocable contracts to provide funding to other levels of governments, organizations or individuals.

Capital assets are tangible, durable items of value, including major additions or alterations thereto, including military equipment and land, from which benefits are expected to be derived during their useful life.

Purchases are supported by contracts to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property to the lessee.

**TABLE 11.3**  
**TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES**  
**AS AT MARCH 31, 2012**  
(in millions of dollars)

					Outstanding obligations to be disbursed by March 31					2018 and
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2013	2014	2015	2016	2017	subse- quently
<b>Transfer payment agreements—</b>										
<b>Agriculture and Agri-Food—</b>										
<i>AgriFlexibility Program agreement</i>										
Government of Ontario .....	11	11		11	8	3				
Government of Quebec .....	35	35	11	24	15	9				
	46	46	11	35	23	12				
<b>Canadian Heritage—</b>										
<i>Canada Music Fund</i>										
La Fondation Musicaction.....	22	22	9	13	4	4	5			
The Foundation Assisting Canadian Talent on Recordings.....	31	31	12	19	6	6	7			
<i>Canadian Agreement on Minority Language Education and Second Official Language Introduction</i>										
Government of Alberta .....	62	62	47	15	15					
Government of British Columbia .....	71	71	54	17	17					
Government of Manitoba.....	54	54	42	12	12					
Government of New Brunswick .....	89	89	67	22	22					
Government of Ontario .....	338	338	259	79	79					
Government of Quebec .....	265	265	200	65	65					
Other provinces and territories .....	109	109	83	26	26					
<i>Corporation of the Council of Ministers of Education, Canada</i>										
Explore and Destination Clic Program.....	67	67	50	17	17					
<i>Katimavik-OPCAN Corporation</i>										
Katimavik Program .....	28	28	14	14	14					
<i>Prince George 2015 Canada Winter Games Host Society</i>										
Hosting Program.....	11	11	1	10	2	2	6			
	1,147	1,147	838	309	279	12	18			
<b>Citizenship and Immigration—</b>										
<i>Provincial agreement on immigration matters and on the selection of foreign nationals wishing to settle in Canada</i>										
Canada-Quebec Agreement.....	1,699	1,699	283	1,416	283	283	283	283	284	
<i>Provincial agreements with regards to immigrant and settlement services</i>										
Canada-British Columbia Agreement.....	230	230	113	117	117					
Canada-Manitoba Agreement .....	72	72	34	38	38					
	2,001	2,001	430	1,571	438	283	283	283	284	

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—*Continued*

(in millions of dollars)

	Outstanding obligations to be disbursed by March 31									
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2013	2014	2015	2016	2017	2018 and subse- quently
<b>Economic Development Agency of Canada for the Regions of Quebec—</b>										
<i>Business and regional growth Program</i>										
Institut national d'optique.....	45	45	9	36	9	9	9	9		
Montreal International.....	58	58	35	23	4	4	2	2	1	10
Small and medium-sized enterprises.....	566	566	495	71	51	16	4			
<i>Community Futures Program</i>										
15 Community business development corporations.....	583	583	482	101	26	25	25	25		
The CFDC Network.....	20	20	7	13	3	3	3	4		
<i>Community Diversification Program</i>										
Small and medium-sized enterprises.....	651	651	559	92	59	17	12	3	1	
Société du Parc Jean-Drapeau.....	23	23	8	15	5	5	5			
<i>Gaz Métro Limited Partnership</i>										
Contribution program to fund construction of a gas pipeline between Vallée- Jonction and Thetford Mines.....	18	18	3	15	13	2				
	1,964	1,964	1,598	366	170	81	60	43	2	10
<b>Environment—</b>										
<i>Sustainable Technologies Development Canada</i>										
NextGen Biofuels Fund.....	88	88		88	63	25				
<b>Finance—</b>										
Harbourfront Centre Funding Program.....	24	24	6	18	5	5	5	3		
Toronto Waterfront Revitalization Program.....	402	402	392	10	10					
	426	426	398	28	15	5	5	3		
<b>Foreign Affairs and International Trade—</b>										
<i>Canadian International Development Agency—</i>										
Canadian Engagement.....	624	624	363	261	110	103	37	8	3	
Fragile Countries and Crisis-Affected Communities.....	289	289	167	122	50	36	26	6	3	1
Global Engagement and Strategic Policy.....	420	420	177	243	63	80	57	42	1	
Low Income Countries.....	436	436	197	239	76	64	47	27	21	4
Middle Income Countries.....	455	455	178	277	78	72	67	37	17	6
	2,224	2,224	1,082	1,142	377	355	234	120	45	11
<b>Health—</b>										
<i>Department—</i>										
Brain Canada Foundation.....	100	100	10	90	10	20	20	20	20	
Canadian Agency for Drugs and Technologies in Health.....	88	88	71	17	17					
Canadian Partnership Against Cancer Corporation.....	250	250		250	50	50	50	50	50	
Department of Health and Social Services Province of Quebec.....	15	15	3	12	3	3	3	3		
First Nations and Inuit Health Services Transfer.....	688	688	173	515	146	105	79	58	36	91
Health Council of Canada.....	42	42	12	30	10	10	10			
Mental Health Commission of Canada.....	125	125	50	75	15	15	15	15	15	
<i>Public Health Agency of Canada—</i>										
<i>Hepatitis C</i>										
Government of British Columbia.....	66	66	55	11			11			
Government of Ontario.....	133	133	111	22			22			
	1,507	1,507	485	1,022	251	203	210	146	121	91

## 11.4 CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES



**TABLE 11.3****TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES****AS AT MARCH 31, 2012—Continued**

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2018 and subse- quently
					2013	2014	2015	2016	2017	
<b>Human Resources and Skills Development—</b>										
<b>Aboriginal Human Resource Development Strategy</b>										
Kativik Regional Government .....	95	95	83	12	12					
<b>Aboriginal Skills and Employment Training Strategy</b>										
Aboriginal Labour Force Development Circle .....	42	42	14	28	9	10	9			
Central Interior Partners for Aboriginal Human Resources Development .....	18	18	6	12	4	4	4			
Centre for Aboriginal Resource Development .....	24	24	9	15	5	5	5			
Coast Salish Employment and Training Society .....	22	22	7	15	5	5	5			
Community Futures Treaty Seven .....	43	43	15	28	9	9	10			
First Nations Employment Society .....	24	24	8	16	5	5	6			
First Nations of Quebec and Labrador Health and Social Services Commissions .....	83	83	28	55	18	18	19			
First Peoples Development Inc. ....	86	86	29	57	19	19	19			
Gabriel Dumont Training and Employment Inc. ....	48	48	17	31	10	10	11			
Grand River Employment and Training .....	23	23	8	15	5	5	5			
Kakivak Association .....	27	27	9	18	6	6	6			
Manitoba Keewatinowwi Okimakanak Inc. ....	76	76	26	50	17	17	16			
Manitoba Métis Federation Inc. ....	56	56	19	37	12	12	13			
Métis Nation of Ontario .....	31	31	11	20	7	7	6			
Métis Provincial Council of BC .....	29	29	11	18	6	6	6			
Mi'kmaq Employment & Training Secretariat .....	25	25	8	17	6	6	5			
Ontario Federation of Indian Friendship Centres .....	27	27	8	19	6	6	7			
Prince George Nechako Aboriginal Employment Training Association .....	25	25	13	12	4	4	4			
Rupert's Land Institute .....	63	63	22	41	14	14	13			
Saskatchewan Indian Training Assessment Group Inc. ....	148	148	50	98	33	33	32			
Shooniyaa Wa-Biitong Training and Employment Centre .....	23	23	8	15	5	5	5			
Sioux Lookout Area Aboriginal Management Board .....	24	24	9	15	5	5	5			
Six Independent Alberta First Nation Society of Hobbema .....	26	26	9	17	6	6	5			
Sto:Lo Aboriginal Skills and Employment Training .....	18	18	6	12	4	4	4			
Tribal Resources Investment Co. ....	21	21		21	7	7	7			
Union of Ontario Indians .....	24	24	8	16	5	5	6			
Wabun Tribal Council .....	17	17	6	11	4	4	3			
<b>Homelessness Partnering Strategy</b>										
Calgary Homeless Foundation .....	19	19	6	13	7	6				
City of Ottawa .....	17	17	4	13	7	6				
City of Toronto .....	52	52	7	45	28	17				
Greater Vancouver Regional District .....	20	20	2	18	9	9				
Homeward Trust Foundation .....	19	19	6	13	6	7				
<b>Labour Market Agreements</b>										
Government of Alberta .....	327	327	217	110	55	55				
Government of British Columbia .....	397	397	231	166	100	66				
Government of Manitoba .....	108	108	72	36	18	18				
Government of New-Brunswick .....	66	66	42	24	12	12				
Government of Newfoundland and Labrador ..	45	45	30	15	7	8				
Government of Nova Scotia .....	83	83	47	36	19	17				
Government of Ontario .....	1,163	1,163	775	388	194	194				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2018 and subse- quently
					2013	2014	2015	2016	2017	
Government of Quebec .....	696	696	464	232	116	116				
Government of Saskatchewan .....	92	92	61	31	15	16				
<b>Labour Market Development Agreements</b>										
Government of Alberta .....	235	235	117	118	118					
Government of British Columbia .....	608	608	307	301	301					
Government of Manitoba .....	101	101	51	50	50					
Government of New-Brunswick .....	199	199	100	99	99					
Government of Newfoundland and Labrador ..	284	284	145	139	139					
Government of Nova Scotia .....	182	182	93	89	89					
Government of Ontario .....	1,226	1,226	609	617	617					
Government of Prince Edward Island .....	59	59	30	29	29					
Government of Quebec .....	1,291	1,291	648	643	643					
Government of Saskatchewan .....	87	87	44	43	43					
<b>Labour Market Agreements for persons with disabilities</b>										
Government of Alberta .....	227	227	202	25	25					
Government of British Columbia .....	277	277	246	31	31					
Government of Ontario .....	688	683	607	76	76					
Government of Quebec .....	413	413	367	46	46					
Government of Saskatchewan .....	98	98	87	11	11					
<b>Targeted Initiative for Older Workers</b>										
Government of Ontario .....	68	53	25	28	15	13				
	10,315	10,295	6,089	4,206	3,173	797	236			
<b>Indian Affairs and Northern Development— Aboriginal Recipient Funding</b>										
Ahousaht First Nation .....	42	42	16	26	6	7	6	7		
Albany First Nation .....	32	32	9	23	8	8	7			
Alderville First Nation .....	11	11		11	2	2	2	2		3
Alexander Band .....	23	23	9	14	7	7				
Alexis Nakoda Sioux Nation .....	38	38	9	29	8	7	7	7		
Algonquins of Pikwakanagan .....	15	15	3	12	3	3	3	3		
Arctic Co-Operatives Ltd .....	10	10		10	10					
Athabasca Tribal Council Limited .....	16	16	5	11	5	2	2	2		
Attawapiskat First Nation .....	35	35	23	12	12					
Awasis Agency of Northern Manitoba .....	12	12		12	12					
Bande des Atikamekw d'Opitciwan .....	59	59	24	35	21	14				
Bande des Innus de Pessamit .....	42	42	24	18	18					
Batchewana First Nation .....	36	36	8	28	7	7	7	7		
Beausoleil First Nation .....	29	29	7	22	6	5	6	5		
Berens River Band .....	26	26	13	13	13					
Bigstone Cree Nation .....	19	19		19	19					
Blood Band .....	334	334	77	257	71	62	62	62		
Bunibonibee Cree Nation .....	41	41	22	19	19					
Cape Mudge Indian Band .....	15	15	3	12	3	3	3	3		
Chemawawin Cree Nation .....	29	29		29	10	10	9			
Chippewas of Georgina Island .....	22	22	5	17	4	4	4	5		
Chippewas of Kettle & Stony Point .....	26	26	7	19	5	5	5	4		
Chippewas of Rama First Nation .....	21	21	5	16	4	4	4	4		
Chippewas of the Thames First Nation .....	20	20	5	15	4	4	4	3		
Conseil des Montagnais du Lac St-Jean .....	93	93	25	68	21	16	15	16		
Couchiching First Nation .....	36	36	8	28	7	7	7	7		
Cowichan Band .....	16	16		16	16					
Cree Nation Child & Family Caring Agencies .....	11	11		11	11					
Cross Lake First Nation .....	96	96	33	63	32	31				
Curve Lake First Nation .....	17	17	5	12	4	4	4			
Deer Lake First Nation .....	32	32	7	25	6	6	6	7		
Dene Tha' Band .....	34	34	18	16	16					
Eabametoong First Nation .....	28	28	10	18	9	9				
Ebb & Flow Band .....	28	28	18	10	10					
Eel Ground Band .....	21	21	6	15	5	5	5			
Eel River Bar First Nation .....	25	25	11	14	4	3	3	4		
Elsipogtog First Nation .....	42	42		42	22	20				

**TABLE 11.3**  
**TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES**  
**AS AT MARCH 31, 2012—Continued**  
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2018 and subse- quently
					2013	2014	2015	2016	2017	
Fisher River Band .....	74	74	18	56	14	14	14	14		
Fort Alexander Band .....	47	47	27	20	20					
Fort William First Nation .....	18	18	6	12	6	6				
Frontier School Div #48 .....	12	12		12	12					
Garden Hill First Nation .....	52	52	27	25	25					
Garden River First Nation .....	44	44	9	35	9	9	9	8		
Gitskan Local Service Society .....	74	74	21	53	18	18	17			
Gods Lake First Nation .....	24	24	13	11	11					
Hartley Bay Indian Band .....	16	16	5	11	3	3	3	2		
Heiltsuk Indian Band .....	57	57	14	43	11	11	11	10		
Innu Takuai Kan Uashat Mak Mani-Utenam .....	114	114	33	81	27	18	18	18		
Island Lake First Nation Family Services .....	10	10		10	10					
James Bay and Northern Quebec .....	51	51	34	17	17					
Kahkewistahaw Band .....	32	32	8	24	6	6	6	6		
Kasabonika Lake First Nation .....	34	34	8	26	6	7	6	7		
Kashechewan First Nation .....	29	29	19	10	10					
Kasohkowew Child Wellness .....	21	21		21	21					
Kee Tas Kee Now Tribal Council .....	104	104	24	80	20	20	20	20		
Keewatin Tribal Council Inc. ....	32	32	9	23	6	6	6	5		
Keewaytinook Okimakanak/Northern Chiefs Council .....	36	36	9	27	7	7	7	6		
Kee-Way-Win First Nation .....	16	16	4	12	3	3	3	3		
Kitchenuhmaykoosib Inninuwug .....	23	23	9	14	7	7				
Kitigan Zibi Anishinabeg .....	52	52	14	38	10	9	10	9		
Lac La Ronge Band .....	223	223	47	176	44	44	44	44		
Lac Seul First Nation .....	30	30	6	24	6	6	6	6		
Lake Babine Nation .....	28	28	10	18	9	9				
Lax Kw'Alaams Indian Band .....	29	29	10	19	9	10				
Lesser Slave Lake Indian Regional Council ..	50	50	26	24	24					
Listuguj Mi'Gmaq Government .....	35	35	19	16	16					
Little Black River Band .....	20	20	4	16	4	4	4	4		
Little Red River Cree Nation .....	30	30		30	30					
Long Lake # 58 First Nation .....	16	16	4	12	3	3	3	3		
Long Plain Band .....	57	57	14	43	11	11	11	10		
Makivik Corporation .....	90	90	35	55	18	18	19			
Mamaweswen, The North Shore Tribal Council Secretariat .....	15	15	4	11	3	3	3	2		
Matawa First Nations Management Inc. ....	17	17	6	11	3	3	3	2		
Mathias Colomb Band .....	35	35	19	16	16					
M'Chigeeng First Nation .....	27	27	7	20	7	6	7			
Mikesew Cree First Nation Band .....	38	38	8	30	8	7	7	8		
Mi'Kmaq Family & Children's Services of Nova Scotia .....	12	12		12	12					
Mississauga First Nation .....	11	11		11	4	3	4			
Mltc Program Services Inc. ....	67	67	19	48	15	11	11	11		
Mohawks Council of Akwesasne .....	127	127	37	90	30	30	30			
Mohawks of Kahnawa:Ke .....	176	176	42	134	38	32	32	32		
Mohawks of the Bay of Quinte .....	39	39	10	29	7	7	7	8		
Moose Cree First Nation .....	60	60	12	48	12	12	12	12		
Muskeg Lake Band .....	27	25	6	19	5	5	5	4		
Muskoday First Nation Band .....	27	27	6	21	6	5	5	5		
Nak'Azdl Indian Band .....	32	32	9	23	6	6	6	5		
Naotkamegwanning First Nation .....	22	22	12	10	5	5				
Nipissing First Nation .....	25	25	9	16	8	8				
Nisichawayasihk Cree Nation .....	102	102	22	80	20	20	20	20		
North Caribou Lake First Nation .....	26	26	6	20	5	5	5	5		
North Spirit Lake First Nation .....	16	16	5	11	3	3	3	2		
Odanak First Nation .....	17	17	4	13	3	3	3	4		
Ojibways of the Pic River First Nation .....	17	17	4	13	3	3	3	4		
Oneida Nation of the Thames .....	27	27	9	18	9	9				
Ontario First Nations Technical Services Corporation .....	30	30	13	17	4	4	4	5		
Opaskwayak Cree Nation .....	117	117	28	89	22	23	22	22		
O-Pipon-Na-Piwin Cree Nation .....	10	10		10	10					
Peguis Band .....	100	100	42	58	29	29				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—*Continued*  
(in millions of dollars)

	Outstanding obligations to be disbursed by March 31										2018 and
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2013	2014	2015	2016	2017	subse- quently	
Pikangikum First Nation . . . . .	39	39	16	23	11	12					
Poplar Hill First Nation . . . . .	17	17	4	13	3	4	3	3			
Red Rock First Nation . . . . .	15	15	3	12	3	3	3	3			
Sachigo Lake First Nation . . . . .	20	20	5	15	4	4	4	3			
Saint Marys Band Council . . . . .	47	47	10	37	10	9	9	9			
Sakimay Band . . . . .	21	21	5	16	4	4	4	4			
Samson Band . . . . .	22	22		22	22						
Sandy Bay Band . . . . .	46	46	27	19	19						
Sandy Lake First Nation . . . . .	48	48	18	30	15	15					
Saugeen First Nation . . . . .	17	17		17	6	5	6				
Serpent River First Nation . . . . .	18	18	5	13	3	3	3	4			
Sheshatshiu Innu First Nation . . . . .	19	19	7	12	3	3	3	3			
Shibogama First Nations Council . . . . .	14	14	4	10	3	2	3	2			
Siksika Nation Band . . . . .	105	105	40	65	35	30					
Simpew First Nation . . . . .	12	12		12	2	3	2	3	2		
Sioux Valley Dakota Nation . . . . .	26	26	16	10	10						
Skidegate Indian Band . . . . .	31	31	7	24	6	6	6	6			
Snuneymuxw First Nation . . . . .	25	25	5	20	5	5	5	5			
Southeast Chiefs Organization . . . . .	24	24		24	24						
Southern First Nations Secretariat . . . . .	34	34	9	25	8	8	9				
St Theresa Point Band . . . . .	52	52	27	25	25						
Stoney Band . . . . .	25	25		25	25						
Stoney Nakoda Child & Family Services Society . . . . .	10	10		10	10						
Tataskweyak Cree Nation . . . . .	45	45	15	30	15	15					
The North West Company . . . . .	25	25		25	25						
Tsuu T'Ina Nation Band . . . . .	59	59	15	44	11	11	11	11			
Wabaseemoong Independent Nation . . . . .	19	19	9	10	5	5					
Wagmatcook Band Council . . . . .	18	18	4	14	4	3	4	3			
Walpole Island First Nation . . . . .	11	11		11	11						
Wapekeka First Nation . . . . .	15	15	3	12	3	3	3	3			
Wasagamack First Nation . . . . .	13	13		13	13						
Wasauksing First Nation . . . . .	24	24	12	12	3	3	3	3			
Waywayseecappo First Nation Treaty 4 . . . . .	27	27	14	13	13						
Weenusk First Nation . . . . .	17	17	4	13	3	3	3	4			
Western Cree Tribal Council . . . . .	41	41	22	19	19						
Whitefish River First Nation . . . . .	17	17	4	13	3	3	3	4			
Wunnumin Lake First Nation . . . . .	16	16	4	12	4	4	4				
Yellowhead Tribal Development Foundation . . . . .	17	17	7	10	5	5					
<b>Canada First Nations Funding</b>											
Atikamekw de Manawan . . . . .	74	74	61	13	13						
Norway House Cree Nation . . . . .	224	224	180	44	44						
Nuu-Chah-Nulth Tribal Council . . . . .	165	165	145	20	20						
<b>Comprehensive Land Claims</b>											
Carcross/Tagish First Nation . . . . .	55	55	34	21	7	7	7				
Champagne & Aishihik First Nation . . . . .	48	48	18	30	10	10	10				
Huu-Ay-Aht First Nation . . . . .	29	29	5	24	3	3	3	3	2	10	
Huu-Ay-Aht First Nation . . . . .	35	35	6	29	6	6	3	3	4	7	
James Bay and Northern Quebec . . . . .	374	374	293	81	81						
Ka:'yu:'k't'h / Che:k'tles7et'h' First Nations . . . . .	25	25	4	21	3	2	3	2	2	9	
Ka:'yu:'k't'h / Che:k'tles7et'h' First Nations . . . . .	40	40	6	34	6	7	4	4	4	9	
Kluane First Nation . . . . .	33	33	23	10	3	3	4				
Kwanlin Dun First Nation . . . . .	102	102	65	37	12	12	13				
Labrador Inuit (Nunatsiavut) . . . . .	96	96	63	33	33						
Little Salmon/Carmacks First Nation . . . . .	44	44	17	27	9	9	9				
First Nation of Nacho Nyak Dun . . . . .	41	41	16	25	8	8	9				
Nisga'a Nation . . . . .	504	504	175	329	59	63	66	69	72		
Nunavut . . . . .	89	89	17	72	17	18	18	19			
Selkirk First Nation . . . . .	42	42	16	26	8	9	9				
Ta'An Kwach'An Council . . . . .	32	32	22	10	3	3	4				
Teslin Tlingit Council . . . . .	42	42	16	26	8	9	9				
Tlilcho Government . . . . .	58	58	35	23	5	5	5	3	3	2	
Toquaht Indian Band . . . . .	12	12	2	10	2	2	1	1	1	3	
Tr'Ondek Hwech'In First Nation . . . . .	44	44	16	28	9	9	10				



**TABLE 11.3**  
**TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES**  
**AS AT MARCH 31, 2012—Continued**  
(in millions of dollars)

						Outstanding obligations to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2013	2014	2015	2016	2017	2018 and subse- quently	
Uchucklesaht Indian Band.....	16	16	3	13		3	1	1	2	3	
Ucluelet First Nation .....	29	29	4	25	3	3	3	3	3	10	
Ucluelet First Nation .....	42	42	7	35	7	7	4	4	4	9	
Vuntut Gwitchin First Nation .....	45	45	17	28	9	9	10				
<b>Contribution Agreement</b>											
Tax Loss Compensation Program .....	57	57	32	25	3	3	3	3	3	10	
<b>DIAND/First Nations Funding</b>											
Battlefords Agency Tribal Chiefs Inc. ....	14	14		14	7	7					
Cowessess Band .....	41	41	13	28	7	7	7	7			
Esgenoopetitj First Nation .....	58	58	48	10	10						
Eskasoni Band Council .....	85	85	69	16	16						
Island Lake First Nation Band .....	12	12	1	11	5	6					
Makwa Sahgaiehcan First Nation Band .....	48	45	35	10	9	1					
Montreal Lake Band .....	11	11		11	6	5					
Onion Lake Band .....	19	19		19	10	9					
Padc Management Company Ltd .....	14	14		14	7	7					
Peter Ballantyne Child & Family Services Inc.	12	12		12	6	6					
Peter Ballantyne Cree Nation .....	40	40		40	10	10	10	10			
Red Earth Band .....	26	25	5	20	20						
Saddle Lake Band .....	153	153	131	22	22						
Wikwemikong Unceded Indian Reserve .....	92	92	75	17	17						
<b>Grant Agreement</b>											
Mi'Kmaq Kina'Matnewey .....	70	70	23	47	47						
<b>Self-Government Agreement</b>											
Mi'Kmaq Kina'Matnewey Education .....	346	346	39	307	47	48	50	52	54	56	
Sechelt Indian Band .....	65	65	9	56	7	6	7	7	7	22	
	8,785	8,779	3,307	5,472	2,226	1,239	953	738	166	150	
<b>Industry—</b>											
<b>Department—</b>											
<b>Bell Helicopter Textron Canada Ltd</b>											
Modular affordable product line .....	115	115	56	59	8	9	6	7	9	20	
<b>Bombardier Aerospace</b>											
Research and development for the C Series .....	350	350	203	147	66	52	29				
<b>CAE Inc</b>											
Simulation technologies—Falcon Project ..	250	250	142	108	59	49					
<b>Cascade Data Services Inc</b>											
Transmission of large packages of data files .....	77	77	48	29	1		5	10	13		
<b>Ford Motor Company of Canada Ltd</b>											
Flexible manufacturing production process.	80	80	40	40	40						
<b>International Telecommunication Union</b>											
Funding .....	27	27	6	21	7	7	7				
<b>Linamar Corporation</b>											
Development and commercialization of green technologies .....	55	55	28	27	27						
<b>Magellan Aerospace Limited</b>											
Research and development for manufacturing F-35 JS .....	43	43	18	25	8	17					
<b>Mechtronix Systems Limited</b>											
Research and development for flight simulation program .....	19	19	6	13	13						
<b>Pratt &amp; Whitney Canada Corporation</b>											
Gas turbine engine research program .....	300	300	61	239	80	80	79				
<b>Toyota Motor Manufacturing Canada Inc</b>											
RAV4 and Corolla improvements .....	71	71	24	47	47						
<b>Ultra Electronics TCS Inc</b>											
High capacity radio .....	33	33	10	23	6	6	6	5			
<b>University of Waterloo</b>											
Application of quantum mechanical technology .....	50	50	39	11	5	6					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2018 and subse- quently
	2013	2014	2015	2016	2017						
<i>Canadian Space Agency—</i>											
<i>European Space Agency, Paris, France</i>											
Contribute to the Canadian Space Program and maintain the competitiveness of the Canadian Space Sector .....	504	504	373	131	24	20	19	16	12	40	
<i>Federal Economic Development Agency for Southern Ontario—</i>											
<i>Alliance of Manufacturers and Exporters of Canada</i>											
Contributions to small and medium enterprises undertaking productivity enhancement initiatives .....	19	19	1	18	12	6					
<i>The Corporation of the City of Brantford</i>											
Brownsfield redevelopment project .....	12	12		12	12						
<i>University of Toronto</i>											
Southern Ontario Smart Computing Innovation Platform .....	20	20	10	10	7	3					
<i>University of Waterloo</i>											
Water technologies research .....	20	20	1	19	8	11					
<i>York University</i>											
Research and development of software systems .....	15	15	4	11		11					
<i>National Research Council of Canada—</i>											
<i>Canada-France-Hawaii Telescope Corporation</i>											
Partnership to operate a jointly owned optical telescope .....	118	118	103	15	3	3	3	3	3		
<i>Gemini Twin Telescope Project</i>											
Collaboration to build and operate 8 meter telescopes .....	118	118	100	18	5	6	5	2			
<i>Triumph</i>											
Joint venture by a consortium of universities to manage the TRIUMF Facility in British Columbia .....	203	203	70	133	44	44	45				
	2,499	2,499	1,343	1,156	482	330	204	43	37	60	
<b>Justice—</b>											
<i>Care and services provided to young persons dealt with under the Young Offenders Act</i>											
Government of Alberta .....	34	34	17	17	17						
Government of British Columbia .....	44	44	22	22	22						
Government of Ontario .....	128	128	64	64	64						
Government of Quebec .....	73	73	37	36	36						
Other provinces .....	76	76	38	38	38						
<i>Other Programs provided to young persons dealt with under the Young Offenders Act</i>											
Intensive Rehabilitative Custody and Supervision Program .....	52	52	41	11	11						
	407	407	219	188	188						
<b>Natural Resources—</b>											
<i>Clean Energy Fund</i>											
City of Yellowknife .....	13	13		13	5	8					
Enhance Energy Inc .....	30	30	20	10	10						
<i>ecoENERGY for Biofuels—</i>											
<i>Support the production of renewable alternatives to gasoline and diesel</i>											
Amaizeingly Green LP .....	27	27	16	11	4	4	3				
Biocardel Quebec .....	14	14		14	4	3	3	2	2		
Biox Canada Limited .....	67	67	46	21	9	7	5				
Great Lakes Biofuels .....	65	65		65	18	17	13	10	7		
Greenfield Ethanol Inc—Chatham .....	63	63	40	23	9	8	6				

## 11.10 CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

TABLE 11.3

## TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2012—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2018 and subse- quently
					2013	2014	2015	2016	2017	
Greenfield Ethanol Inc—Varennes .....	87	87	56	31	12	10	9			
Greenfield Johnstown Limited .....	118	118	67	51	17	16	13	5		
Husky Oil Limited—Lloydminster .....	61	61	38	23	9	8	6			
Husky Oil Limited—Minnedosa .....	71	71	48	23	9	8	6			
Integrated Grain Processors Cooperative Inc ..	83	83	51	32	11	10	8	3		
Kawartha Ethanol Inc .....	40	40	11	29	7	7	6	5	4	
Kyoto .....	28	28		28	9	7	5	4	3	
Maple Leaf Foods Inc—Rothsay .....	49	49	35	14	6	5	3			
Methes Energies—Sombra .....	21	21		21	7	5	4	3	2	
Suncor Energy Products Inc .....	161	161	90	71	28	23	20			
Terra Grain Fuels Inc .....	60	60	33	27	11	9	7			
<b>ecoENERGY for Renewable Power</b>										
<b>Program—Increase renewable power</b>										
Abitibi-Consolidated Company of Canada ...	22	22	2	20	2	2	2	3	3	8
Ashlu Creek Investments Limited Partnership .....	26	26	5	21	3	3	3	3	2	7
Bear Mountain Wind Limited Partnership .....	21	21	4	17	2	2	2	2	2	7
Brilliant Expansion Power Corporation .....	47	47	17	30	5	5	5	5	4	6
Brookfield Power Wind Prince LP .....	53	53	22	31	5	5	5	6	6	4
Canadian Hydro Developers Inc .....	35	35	10	25	4	3	4	3	3	8
Canadian Renewable Energy Corporation .....	59	59	13	46	6	6	6	6	6	16
Caribou Wind Park Limited Partnership .....	22	22	6	16	3	3	3	3	2	2
Cartier Énergie Éolienne Inc (1 of 3) .....	31	31	13	18	3	3	3	3	3	3
Cartier Énergie Éolienne Inc (2 of 3) .....	31	31	14	17	3	3	3	3	3	2
Cartier Énergie Éolienne Inc (3 of 3) .....	34	34	12	22	3	3	4	3	3	6
Castle Rock Ridge Limited Partnership .....	23	23		23	2	2	2	3	3	11
Dokie General Partnership .....	33	33	4	29	3	3	3	3	4	13
Enbridge Ontario Wind Power LP .....	48	48	14	34	5	5	5	5	5	9
Ghost Pine Windfarm LP .....	25	25	2	23	3	2	3	2	3	10
Glen Dhu Wind Energy Ltd .....	19	19	2	17	2	2	2	2	2	7
Gosfield Wind Limited Partnership .....	15	15	2	13	2	1	2	1	2	5
Harrison Hydro Limited Partnership (1 of 2) ..	35	35	8	27	4	3	4	3	4	9
Harrison Hydro Limited Partnership (2 of 2) ..	25	25	2	23	3	2	3	2	2	11
Kruger Energy Chatham LP .....	31	31	4	27	3	3	3	3	3	12
Kruger Energy Port Alma LP .....	31	31	11	20	3	3	3	3	3	5
Lameque Wind Power LP .....	14	14	2	12	1	1	2	1	1	6
Maggie Limited Partnership .....	18	18	8	10	2	2	1	2	2	1
Mont Louis Wind LP .....	31	31	2	29	3	3	3	3	3	14
Nova Scotia Power Inc .....	15	15	2	13	1	2	1	2	1	6
Raleigh Wind Power Partnership .....	24	24	3	21	2	2	3	2	3	9
RMSEnergy Dalhousie Mountain LP .....	16	16	4	12	1	2	1	2	1	5
Saint-Ulric Saint-Léandre Wind LP .....	37	37	8	29	4	4	3	4	3	11
St Joseph WindFarm Inc .....	42	42	4	38	4	4	4	5	4	17
Suncor Energy Products Inc .....	22	22	9	13	2	2	2	3	2	2
Talbot Windfarm LP .....	30	30	4	26	3	3	3	3	3	11
Toba Montrose General Partnership .....	73	73	9	64	7	7	7	8	7	28
TransAlta Corporation (1 of 5) .....	22	22	7	15	3	3	3	3	3	
TransAlta Corporation (2 of 5) .....	20	20	4	16	2	2	2	2	2	6
TransAlta Corporation (3 of 5) .....	18	18	3	15	2	2	2	2	2	5
TransAlta Corporation (4 of 5) .....	21	21	2	19	2	2	2	3	2	8
TransAlta Corporation (5 of 5) .....	14	14	2	12	1	1	2	1	2	5
West Cape Wind Energy Inc .....	20	20	7	13	2	2	3	2	3	1
Weyerhaeuser Canada Ltd .....	32	32	3	29	2	2	3	3	3	16
<b>Gunnar and Lorado agreement</b>										
Government of Saskatchewan .....	12	12	1	11	2	3	2	2	1	1
<b>Wind Power Production Incentive</b>										
ENMAX Green Power Inc .....	24	24	10	14	3	2	2	3	4	
Erie Shores Wind Farm LP .....	26	26	14	12	3	2	3	3	1	
GW Power Corporation .....	25	25	13	12	3	2	2	3	2	
Saskatchewan Power International Inc .....	37	37	16	21	5	5	6	5		
St Leon Wind Energy LP .....	30	30	17	13	3	3	3	4		
TransAlta Energy Corporation (1 of 2) .....	23	23	10	13	3	10				
TransAlta Energy Corporation (2 of 2) .....	19	19	9	10	2	3	5			
	2,389	2,389	891	1,498	322	295	257	170	141	313

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—*Continued*  
(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2018 and
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2013	2014	2015	2016	2017	subse- quently	
<b>Public Safety and Emergency Preparedness—</b>											
<i>Department—</i>											
Biology Casework Analysis Contribution Program.....	17	17	7	10	3	4	3				
First Nation Policing Program.....	339	339	272	67	64	3					
Safer Communities Initiative .....	161	161	86	75	37	23	12	3			
<i>Royal Canadian Mounted Police—</i>											
Canadian Firearms Program .....	14	14		14	14						
	531	531	365	166	118	30	15	3			
<b>Transport—</b>											
<i>Department—</i>											
Airport Capital Assistance Program.....	47	47	18	29	29						
<i>BC Ferries</i>											
Grant for the provision of ferry and coastal freight and passenger services.....	522	522	345	177	28	29	29	30	30	31	
<i>Contributions in support of the Asia-Pacific Gateway and Corridor Initiatives</i>											
City of Surrey.....	53	53	7	46	23	23					
City of Vancouver .....	19	19		19	5	14					
Government of British Columbia.....	363	363	216	147	93	54					
Government of Manitoba .....	33	33	4	29	11	18					
Port Metro Vancouver .....	69	69	9	60	23	25	12				
<i>Contributions in support of the Gateways and Border Crossings Fund</i>											
Aéroport de Québec Inc.....	22	22		22	15	7					
City of Calgary.....	35	35	19	16	16						
City of Saskatoon.....	96	96	70	26	26						
Government of Manitoba .....	67	67	18	49	3	9	35	2			
Government of New Brunswick .....	93	93		93	93						
Government of Saskatchewan.....	27	27	9	18	8	9	1				
Halifax Port Authority.....	54	54	20	34	20	14					
Saint Mary's River Bridge Company.....	44	44	3	41	8	33					
<i>Northumberland Ferries Limited</i>											
Contribution in support of costs of operating a ferry service.....	22	22	12	10	10						
<i>Quebec Ministry of Transportation</i>											
Outaouais Road Agreement Contribution Program.....	161	161	98	63	23	15	14	5	3	3	
<i>Office of Infrastructure of Canada—</i>											
<i>Building Canada Fund—Communities Component</i>											
Government of Alberta .....	88	88	56	32	32						
Government of British Columbia.....	136	136	53	83	56	23	4				
Government of Manitoba .....	41	41	19	22	8	12	1	1			
Government of New Brunswick .....	33	33	20	13	8	2	3				
Government of Newfoundland and Labrador .....	56	56	32	24	15	9					
Government of Nova Scotia .....	37	37	22	15	13	2					
Government of Ontario .....	362	362	223	139	50	30	20	39			
Government of Quebec .....	410	410	26	384	122	62	73	127			
Government of Saskatchewan.....	99	99	67	32	25	7					
<i>Building Canada Fund—Major Infrastructure Fund</i>											
Aggregate .....	188	188	93	95	85	8	2				



**TABLE 11.3**  
**TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES**  
**AS AT MARCH 31, 2012—Continued**  
(in millions of dollars)

					Outstanding obligations to be disbursed by March 31					2018 and
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2013	2014	2015	2016	2017	subse- quently
<b>Canada Strategic Infrastructure Fund</b>										
Aggregate .....	318	318	253	65	58	4	2	1		
<b>Core National Highway System Projects</b>										
Government of British Columbia.....	51	51		51			12	39		
Government of Newfoundland and Labrador .....	67	67	34	33	26	7				
Government of Nova Scotia .....	53	53	27	26	26					
Government of Saskatchewan.....	95	95	45	50	19	10	14	7		
<b>Green Infrastructure Fund</b>										
Aggregate .....	80	80	67	13	10	3				
<b>Municipal Rural Infrastructure Fund</b>										
Aggregate .....	454	454	418	36	36					
Government of Ontario .....	339	339	319	20	20					
Government of Quebec .....	235	235	156	79	79					
<b>Provincial-Territorial Base Funding</b>										
Government of Alberta .....	175	175	150	25	25					
Government of Manitoba .....	175	175	165	10	10					
Government of New Brunswick .....	175	175	100	75	50	25				
Government of Newfoundland and Labrador .....	175	175	112	63	38	25				
Government of Nova Scotia .....	175	175	117	58	43	15				
Government of Nunavut .....	183	183	130	53	26	27				
Government of Ontario .....	175	175		175	158	17				
Government of Prince Edward Island .....	175	175	134	41	41					
Government of Quebec .....	175	175	150	25	25					
Government of Saskatchewan.....	175	175	160	15	5	10				
Government of the Northwest Territories .....	186	186	171	15	11	4				
Government of Yukon .....	183	183	130	53	26	27				
<b>Transfer of Gas Tax revenues</b>										
Government of Alberta .....	1,275	1,275	876	399	200	199				
Government of British Columbia.....	1,638	1,638	1,137	501	251	250				
Government of Manitoba .....	432	432	300	132	66	66				
Government of New Brunswick .....	294	294	183	111	67	44				
Government of Newfoundland and Labrador .....	207	207	145	62	31	31				
Government of Nova Scotia .....	369	369	257	112	56	56				
Government of Nunavut .....	98	98	68	30	15	15				
Government of Ontario .....	4,853	4,853	3,282	1,571	824	747				
Government of Prince Edward Island .....	98	98	68	30	15	15				
Government of Quebec .....	3,005	3,005	2,078	927	464	463				
Government of Saskatchewan.....	372	372	260	112	56	56				
Government of the Northwest Territories .....	98	98	68	30	15	15				
Government of Yukon .....	98	98	45	53	38	15				
<b>Calgary Exhibition and Stampede Limited</b>										
Calgary Exhibition and Stampede Park .....	25	25	2	23	8	9	6			
<b>City of Brampton</b>										
Brampton AcceleRide Capital Project .....	53	53	33	20	20					
<b>City of Calgary</b>										
Calgary Transit Projects .....	51	51	14	37	25	6	6			
<b>City of Cornwall</b>										
Cornwall Wastewater Treatment Plant .....	19	19	1	18	12	6				
<b>City of Edmonton</b>										
Edmonton North Light Rail Transit Expansion .....	100	100	23	77	37	40				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2018 and subse- quently
					2013	2014	2015	2016	2017		
<b>City of Hamilton</b>											
Hamilton Harbour Clean up .....	35	35	23	12	12						
<b>City of Mississauga and Greater Toronto Transit Authority</b>											
Mississauga Bus Rapid Transit Project.....	83	83	21	62	62						
<b>City of Niagara Falls</b>											
Niagara Visitor Transportation System.....	25	25		25	25						
<b>City of Saskatoon</b>											
Art Gallery of Saskatchewan .....	13	13	1	12	1	7	4				
<b>City of Toronto</b>											
Revitalization of Union Station .....	133	133	24	109	39	36	24	10			
<b>City of Toronto and the Municipality of York</b>											
Toronto-York Spadina Subway Extension .....	622	622	192	430	280	75	41	34			
<b>City of Toronto and the Toronto Transit Commission</b>											
Modernization and expansion of bus, streetcar and subway services .....	304	304	289	15	15						
<b>City of Winnipeg</b>											
Winnipeg Wastewater Treatment .....	42	42	11	31	31						
<b>Corporation of the City of London</b>											
Huron Elgin London Clean Water Project .....	50	50	21	29	29						
<b>Corporation of the City of St Catharines</b>											
St Catharines Arts Centre Project.....	18	18	1	17	3	8	6				
<b>Corporation of the City of Victoria</b>											
Johnson Street bridge replacement.....	21	21	2	19	10	8	1				
<b>Corporation of the Town of Kirkland Lake</b>											
Kirkland Lake Wastewater Improvement Project.....	16	16		16	11	5					
<b>Falcon Communications GP Ltd</b>											
Northwest Territories Broadband Phase II.....	15	15		15	15						
<b>Government of Alberta</b>											
Alberta Major Highway Infrastructure Projects .....	234	234	159	75	48	27					
Contribution for the twinning of Highway 63 .....	150	150	38	112	35	28	44	5			
<b>Government of British Columbia</b>											
Northwest Transmission Line Project.....	130	130		130	108	22					
Transit Improvement Program.....	118	118	17	101	47	15	4	16	19		
<b>Government of New Brunswick</b>											
Highways 1, 7, 8, 11 and Marysville Bypass .....	114	114	99	15	7	8					
<b>Government of Ontario</b>											
Eastern Ontario Regional Broadband Network .....	55	55	12	43	38	5					
Ontario Major Highways 8 and 69 Infrastructure Projects .....	66	66	55	11	11						
Road infrastructure improvements leading to border crossings in Windsor.....	140	140	120	20	20						
<b>Government of Quebec</b>											
Augustinian monastery .....	15	15		15	2	5	5	3			
Baie Comeau Water Treatment Project.....	20	20		20	7	9	4				
Highway 30, Phase II.....	704	704	305	399	381	18					
Highways 35, 50 and 185 .....	445	445	204	241	80	58	44	59			
Highways 35, 55, 73 and 173 .....	147	147	67	80	38	32	7	3			

TABLE 11.3

## TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2012—Continued

(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2018 and
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2013	2014	2015	2016	2017	subse- quently	
Laval Drinking Water Treatment Plant .....	47	47	6	41	24	17					
Multisports and Health Centre, Bishop's University .....	13	13		13	12	1					
Montreal Combined Sewer Overflow Project .....	49	49		49		7	19	23			
Outremont Switching Yard Project .....	30	30		30	18	6	6				
PEPS University of Laval .....	37	37	21	16	13	3					
Quartier des spectacles de Montréal .....	40	40	18	22	22						
Thetford Mines Water Treatment and Distribution System .....	25	25		25	25						
Trois-Rivières Amphitheatre .....	13	13		13	12	1					
Upgrade and standardize the Charles J. Des Baillets and Atwater drinking water treatment plants .....	59	59	22	37	37						
Upgrades to the Jean R. Marcotte Wastewater Treatment Facility .....	64	64		64	5	21	22	16			
<b>Greater Toronto Transit Authority</b>											
Improve the GO Transit rail and bus transit system in the Greater Toronto Area .....	385	385	294	91	91						
<b>Halifax Regional Municipality</b>											
Halifax Central Library .....	18	18	2	16	16						
<b>Manitoba Floodway Expansion</b>											
Manitoba Red River Floodway Expansion Phase I, II and III .....	333	333	299	34	34						
<b>Metrolinx</b>											
GO Transit Improvement Program .....	250	250	103	147	107	40					
<b>Mont Tremblant Resorts and Company Limited Partnership</b>											
Development of two new four-season resort villages .....	47	47	19	28	1	27					
<b>Municipality of York</b>											
VIVA bus rapid transit project .....	85	85	6	79	23	36	20				
<b>Regional Municipalities of York and Durham</b>											
Duffin Creek Water Pollution Control Plant Project .....	47	47	37	10	10						
<b>The Board of Governors of Mount Royal University</b>											
Construct new integrated Performance Hall and Conservatory .....	20	20	1	19	12	7					
	25,358	25,358	15,626	9,732	5,597	3,144	485	420	52	34	
<b>Western Economic Diversification—</b>											
<b>Alberta Infrastructure and Transportation</b>											
Royal Alberta Museum .....	30	30	10	20	20						
Subtotal .....	59,717	59,691	32,692	26,999	13,742	6,811	2,960	1,969	848	669	
<b>Consolidated Crown Corporations and Other Entities—</b>											
<b>National Capital Commission—</b>											
City of Gatineau .....	16	16	6	10	10						
Subtotal .....	16	16	6	10	10						
<b>Total transfer payment agreements<sup>(1)</sup> .....</b>	<b>59,733</b>	<b>59,707</b>	<b>32,698</b>	<b>27,009</b>	<b>13,752</b>	<b>6,811</b>	<b>2,960</b>	<b>1,969</b>	<b>848</b>	<b>669</b>	

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2018 and subse- quently
2013	2014	2015	2016	2017							
<b>Capital assets and purchases—</b>											
<b>Capital assets—</b>											
<b>Environment—</b>											
<i>Parks Canada Agency—</i>											
<i>Banff National Park</i>											
Trans Canada Highway											
twinning—Economic											
Action Plan.....											
130	44	24	20	20							
<b>Fisheries and Oceans—</b>											
<i>Irving Shipbuilding Inc</i>											
Design and construction of 9 mid-shore											
patrol vessels .....											
198	198	86	112	37	59	14	2				
<b>Industry—</b>											
<i>Canadian Space Agency—</i>											
<i>MacDonald, Dettwiler and Associates Ltd</i>											
Scientific activities for the											
construction of the Radarsat											
Constellation .....											
229	229	188	41	41							
<b>National Defence—</b>											
<b>Department—</b>											
<i>BMT Fleet Technology Limited</i>											
ELMS Services to Ship Design.....											
55	14	2	12	12							
<i>Boeing, Ridley Park</i>											
15 medium to heavy lift											
helicopters .....											
1,353	1,353	758	595	335	81	179					
<i>CAE Inc</i>											
Aircrew Operational											
Training services .....											
274	274	145	129	86	15	9	19				
<i>Corporation Fort St-Jean</i>											
Support to RMC Saint-Jean-sur-											
Richelieu.....											
107	107	68	39				19	20			
<i>DEW Engineering and Development ULC</i>											
Special equipment vehicle.....											
133	133	9	124	59	55	10					
<i>General Dynamics Canada</i>											
Land Command Support System											
engineering and integration											
longterm support .....											
425	425	246	179	99	80						
Light Armoured Vehicle III											
upgrade .....											
1,097	942	16	926	104	255	231	182	124	30		
Wheeled Light Armoured Vehicle											
Optimized Weapon Systems Support....											
564	483	381	102	50	20	16	16				
<i>General Electric</i>											
In service support for LM2500.....											
68	68	52	16	8	8						
<i>Hepburn Engineering Inc</i>											
Replenishment at sea - repair											
and overhaul.....											
14	14	3	11	3	2	2	3	1			
<i>Krauss Maffei Wegmann</i>											
Replacement in Kind—Leopard 2											
conversion .....											
39	39	10	29	29							
Repair and overhaul—											
Leopard 2 tanks .....											
50	15	1	14	4	10						
<i>Lockheed Martin Canada</i>											
Combat Systems Integration.....											
505	360	35	325	26	27	27	28	28	189		
<i>Lockheed Martin Corporation, USA</i>											
Aurora Structural Life											
Extension Project.....											
280	174	120	54	37	12	5					
Purchase of 17 C130J Aircrafts .....											
2,360	2,276	1,775	501	115	120	116	120	30			
<i>MacDonald Dettwiler and Associates Ltd</i>											
<i>Richmond, BC</i>											
Joint Space Support Project .....											
28	28	5	23	22	1						
Naval Combat Operator Trainer .....											
22	12	2	10	1	2	7					



TABLE 11.3

## TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2012—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2013	2014	2015	2016	2017	2018 and subse- quently
Submarine Command Team										
Trainer.....	28	14	1	13	1	2	10			
Surveillance of Space Project.....	85	66	53	13	13					
<b>Magellan Aerospace Limited</b>										
Support and maintenance for the										
Canadian Forces Engine Test										
Facilities.....	16	16		16	1	1	1	1	1	11
<b>Raytheon Canada Limited</b>										
Repair and conversion of radar										
equipment.....	181	170	77	93	22	12	12	12	11	24
<b>Rheinmetall Canada Inc</b>										
Repair and overhaul of 42 Leopard 2A4 ...	37	37	6	31	23	8				
<b>Rheinmetall Landsysteme GmbH</b>										
Armoured recovery vehicle conversion										
and integrated logistic support.....	68	68		68		17	9	25	17	
<b>Sikorsky International Operations Inc</b>										
Stratford, CT, USA										
Acquisition of 28 maritime helicopters....	1,880	1,880	871	1,009	354	567	88			
<b>Thales Canada Inc, Ottawa, Ont</b>										
Land Command Support										
System Software										
Longterm support.....	175	175	125	50	33	17				
Tactical Control Radar										
Modernization.....	52	52	2	50	13	37				
<b>Weir Canada Inc</b>										
Maritime Systems and Engineering.....	600	199	57	142	36	35	36	35		
<b>Communications Security Establishment—</b>										
<b>Plenary Properties</b>										
Public-private partnership arrangement to										
design, build, finance and maintain										
(35 years).....	1,170	1,170		1,170			308	13	9	840
	11,666	10,564	4,820	5,744	1,486	1,384	1,066	473	241	1,094
<b>Public Safety and Emergency Preparedness—</b>										
<b>Royal Canadian Mounted Police—</b>										
RCMP Fleet Vehicles.....	86	86	55	31	31					
<b>Public Works and Government Services—</b>										
<b>Department—</b>										
<b>Bondfield Construction Company Ltd</b>										
New medium security housing unit										
Bath Institution, Ont.....	20	20	3	17	16	1				
<b>Broccolini Construction</b>										
22 Eddy Street, Gatineau, Que <sup>(2)</sup> .....	298	298		298		11	12	12	12	251
455 de la Carrière Boulevard,										
Gatineau, Que <sup>(2)</sup> .....	244	244	5	239	16	9	8	9	8	189
<b>Dowland Contracting Ltd</b>										
Cadet accomodation building										
Regina, Sask.....	24	24	1	23	16	7				
<b>East Tunnel Replacement Project</b>										
Ottawa, Ont.....	21	21	6	15	9	6				
<b>EBC Inc</b>										
Construction of 2 living units										
Cowansville Medium Security										
Institution, Que.....	17	17	6	11	11					
<b>Ed Brunet and Associates Canada Inc</b>										
National Research Council of Canada										
Heating plant, 100 Sussex Drive										
Ottawa, Ont.....	19	19	3	16	16					
<b>Elite Construction Inc</b>										
New housing unit, Collins Bay Institution										
Kingston, Ont.....	17	17	3	14	10	4				
<b>Graham Construction &amp; Engineering Inc</b>										
96 bed living unit, Stony Mountain										
Institution, Man.....	21	21	3	18	15	3				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—*Continued*  
(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2018 and
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2013	2014	2015	2016	2017	subse- quently	
<b>Green Timbers Limited Partnership</b>											
RCMP "E" Division relocation Surrey, BC .....	298	298	93	205	34	6	6	6	6	147	
<b>Maple Reinders Inc</b>											
96 bed living unit, Edmonton Maximum Security Institution, Alta. ....	18	18	3	15	15						
<b>Maxim 2000 Inc</b>											
New living units, Springhill Institution, NS .....	23	23	7	16	16						
<b>Multivesco Inc</b>											
30 Victoria Street, Gatineau, Que <sup>(2)</sup> .....	298	298		298		10	12	12	12	252	
<b>North Country Maintenance Inc</b>											
North Alaska Highway maintenance and repair services, BC .....	53	53	25	28	10	6	6	6			
<b>PCL Construction Management Inc</b>											
Renovations of the RCMP Fort Macleod dormitory, RCMP Training Academy Regina, Sask. ....	26	26	14	12	12						
<b>PCL Constructors Canada Inc</b>											
New "H" Division Construction, RCMP ...	101	68	48	20	19	1					
<b>Penn-Co Construction Canada (2003) Ltd</b>											
Port of entry building design / build at the Coulter, Goodlands and Lyleton Border Crossings, Man .....	15	15	4	11	11						
<b>Plano Construction Inc</b>											
Collection Storage Facility Project, 555 Des Entreprises Avenue, Gatineau, Que. ....	17	17	1	16	16						
<b>Pomerleau Inc</b>											
New housing units Donnacona Institution, Que .....	21	21	3	18	12	6					
<b>Pomerleau Inc, Architecture 2000 Inc and Maritime Fence Ltd</b>											
New maximum security housing unit, Atlantic Institution, NB .....	22	22	3	19	10	9					
<b>Quad Pro Construction Inc</b>											
Maximum security cell unit Millhaven Institution, Ont. ....	18	18	3	15	15						
<b>The Great-West Life Assurance Company</b>											
90 Elgin Street, Ottawa, Ont <sup>(2)</sup> .....	501	501		501			10	20	20	451	
<b>Wellington Building Renovation</b>											
Ottawa, Ont. ....	425	258	84	174	38	79	57				
<b>West Block renovation</b>											
111 Wellington Street, Ottawa, Ont .....	1,171	647	242	405	43	177	180	4	1		
<b>Shared Services Canada— IBM Canada Ltd</b>											
Supercomputer system, Dorval, Que <sup>(2)</sup> ....	32	32	1	31	13	13	5				
	3,720	2,996	561	2,435	373	348	296	69	59	1,290	
Subtotal .....	16,029	14,117	5,734	8,383	1,988	1,791	1,376	544	300	2,384	
<b>Consolidated Crown Corporations and Other Entities—</b>											
<b>Canadian Air Transport Security Authority—</b>											
L3 Communications .....	11	11		11	1	1	1	1	1	6	
Smiths Detection Montreal Inc .....	39	39	20	19	5	5	6	3			
	50	50	20	30	6	6	7	4	1	6	
<b>Canadian Museum for Human Rights—</b>											
PCL Constructors Canada Inc .....	233	233	190	43	43						

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—Continued  
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2013	2014	2015	2016	2017	2018 and subse- quently
<b>VIA Rail Canada Inc.—</b>										
<b>CAD Railway Services Inc</b>										
Modernize and refurbish locomotives .....	131	104	90	14	14					
<b>Canadian National Railways</b>										
Rail infrastructure improvements .....	312	312	261	51	51					
<b>Industrial Rail Services</b>										
Modernize and refurbish LRC cars .....	87	79	20	59	15	15	15	14		
	530	495	371	124	80	15	15	14		
Subtotal .....	813	778	581	197	129	21	22	18	1	6
Total capital assets .....	16,842	14,895	6,315	8,580	2,117	1,812	1,398	562	301	2,390
<b>Purchases—</b>										
<b>Fisheries and Oceans—</b>										
<b>Provincial Airlines Ltd</b>										
Air Surveillance Program .....	75	72	34	38	13	13	12			
<b>Foreign Affairs and International Trade—</b>										
<b>Canadian Bank Note Company Limited</b>										
Purchase of passport materials .....	229	225	52	173	49	46	40	38		
<b>Health—</b>										
<b>Department—</b>										
Express Scripts Inc. ....	100	100	39	61	22	23	16			
<b>Public Health Agency of Canada—</b>										
<b>GlaxoSmithKline</b>										
Pandemic readiness fees .....	97	97	9	88	9	10	10	10	10	39
	197	197	48	149	31	33	26	10	10	39
<b>Human Resources and Skills Development—</b>										
<b>Canada Post Corporation</b>										
Mail delivery services .....	114	114	42	72	38	34				
<b>Davis &amp; Henderson Limited Partnership</b>										
Private institutions that are party to an agreement with the Minister under the <i>Canada Student Financial Assistance Act</i> .....	349	303	263	40	40					
<b>St Joseph Print Group</b>										
Forms management service .....	18	18	8	10	7	3				
	481	435	313	122	85	37				
<b>Industry—</b>										
<b>Canadian Space Agency—</b>										
<b>MacDonald Detwiler Space and Advanced Robotics Ltd</b>										
Canadian Space Station Program .....	153	153	127	26	25	1				
<b>National Defence—</b>										
<b>Department—</b>										
<b>Allied Wings</b>										
Pilot Training, Manitoba .....	1,828	1,759	456	1,303	85	79	78	78	79	904
<b>Babcock Canada Inc</b>										
Victoria in service support contract .....	1,707	353	221	132	132					
<b>BAE Bofors System, Sweden</b>										
57mm gun .....	117	94	63	31	12	8	7	4		
<b>Bell Helicopter Textron Limited Canada</b>										
Optimized weapon system support CH-146 Griffon .....	610	610	70	540	67	67	68	68	68	202

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2018 and subse- quently
					2013	2014	2015	2016	2017	
<i>Biogenie SRDC Inc, Qikiqtaaluk Logistics Inc, Kitnuna Projects Inc, Quantum Murray and E Gruben's Transport Ltd</i>										
DEW Line Cleanup .....	583	139	100	39	25	14				
<i>Bombardier Inc</i>										
Jet Flying Pilot Training.....	2,583	1,823	1,045	778	98	93	96	99	100	292
<i>CAE Inc, Saint-Laurent, Que</i>										
Aircrew operational training services .....	297	297		297	5	7	13	13	1	258
Support to operational and training personnel.....	26	16	5	11	5	6				
<i>Calian Ltd, Ottawa, Ont</i>										
Manage health care providers to the Canadian Forces.....	597	511	387	124	61	63				
National maintenance contract for Class B vehicles .....	28	28	15	13	10	3				
<i>Canadian Base Operators Meaford</i>										
Logistics support and facilities maintenance services .....	130	130	78	52	13	13	13	13		
<i>Cascade Aerospace Inc, Abbotsford, BC</i>										
Repair and overhaul of Hercules CC-130 Aircraft .....	521	521	363	158	52	41	34	31		
<i>Dew Engineering and Development ULC</i>										
Field space and water heaters .....	16	15		15	8	7				
<i>Fleetway Inc, Halifax, NS</i>										
In service support for Halifax and Iroquois Class vessels.....	187	91	59	32	12	13	7			
<i>General Dynamics Ordnance and Tactical Systems Canada</i>										
Ammunition .....	104	104	16	88	44	25	19			
Tank replacement project—120mm ammunition.....	29	29	1	28	28					
<i>Halifax Shipyard, NS</i>										
Halifax Class modernization.....	842	515	268	247	78	99	70			
<i>Harris Canada Inc</i>										
CF-18 Avionics Optimized weapon system support .....	198	198	19	179	32	28	28	28	28	35
<i>IBM Canada Ltd</i>										
Material acquisition and support information system .....	371	371	345	26	26					
<i>IMP Group Ltd, NS</i>										
CH-149 Cormorant Helicopter in service support .....	818	818	596	222	103	103	16			
Optimized Weapon System Support CP-140 Aurora Aircraft.....	493	493	339	154	56	78	20			
Third line support for Sea King Helicopter CH-124 .....	329	329	266	63	28	27	5	3		
<i>Israel Ministry of Defence</i>										
The Stand-Off Direction System.....	27	27	4	23	11	3	9			
<i>L-3 Communications Canada, Que</i>										
CF-18 Hornet Aircraft System Engineering Support .....	1,145	1,145	821	324	79	76	74	67	28	
Integrated Platform Management System .....	85	78	37	41	11	8	4	6	9	3
<i>L-3 Communications Electronic Systems, Enfield, NS</i>										
CP-140 Aurora Aircraft Avionics Optimized Weapon System Support .....	395	395	110	285	26	28	31	34	37	129



**TABLE 11.3****TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—Continued**

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2013	2014	2015	2016	2017	2018 and subse- quently
<b>Lockheed Martin Inc</b>										
Combat Systems integration .....	1,376	1,370	749	621	180	132	136	111	47	15
CF-18 in-service support .....	24	24	10	14	2	2	2	1	1	6
<b>Nasittuq Corporation, Ottawa, Ont</b>										
North Warning System operation and maintenance .....	731	699	625	74	74					
<b>Orenda Aerospace Corporation Mississauga, Ont</b>										
CF-18 Hornet Aircraft, F404 engine repair and overhaul .....	261	261	250	11	11					
<b>Rheinmetall Canada Inc</b>										
Close area suppression weapon .....	99	98	73	25	25					
<b>Rheinmetall Waffe Munition GMBH Germany</b>										
Halifax Class modernization .....	44	26	16	10	10					
<b>SAAB Microwave Canada Ltd, Halifax, NS</b>										
Seagiraffe Radar .....	43	38	24	14	7	7				
<b>Santé Montfort, National Capital Region, Ont</b>										
Provide medical/dental facility and professional services .....	185	185	45	140	12	13	12	13	12	78
<b>Seaway Marine &amp; Industrial Inc</b>										
HMCS Athabaskan refit .....	30	21	1	20	20					
<b>SERCO Facilities Management Inc</b>										
Provision of site services at 5 Wing, Goose Bay .....	556	556	329	227	113	114				
<b>Sikorsky International Operations Inc Stratford, CT, USA</b>										
Maritime helicopters in service support .....	3,290	3,290	511	2,779	239	191	160	156	175	1,858
<b>SNC Lavalin Defence Programs Inc</b>										
In-service support for MCDV/AUX .....	685	136	21	115	27	27	30	31		
<b>Techno Feu Inc</b>										
Aircraft Rescue Fire Fighting vehicles .....	12	12		12	11	1				
<b>Telesat Canada</b>										
North Warning System .....	30	30	10	20	3	3	3	3	2	6
<b>Thales Canada Inc</b>										
Fire Control Radars .....	61	53	10	43	2	2	2	2	2	33
<b>United States Department of the Air Force</b>										
Wideband Global Satellite Communications System .....	304	304		304	200	2	37	47	1	17
<b>Victoria Shipbuilding Limited, BC</b>										
Halifax Class modernization .....	842	304	110	194	76	59	59			
HMCS Protecteur refit .....	63	52	4	48	48					
<b>Communications Security Establishment— Plenary Properties</b>										
Public-private partnership arrangement to design, build, finance and maintain (35 years) .....	2,949	2,949		2,949		1	68	101	106	2,673
	25,651	21,297	8,472	12,825	2,167	1,443	1,101	909	696	6,509
<b>Privy Council— Chief Electoral Officer— Bell Canada</b>										
Data communication services .....	21	21	3	18	9	6	3			
<b>Public Safety and Emergency Preparedness— Correctional Service— Cistel Technology Inc</b>										
Infrastructure support resourcing .....	29	29	3	26	9	9	8			
Offender management system .....	14	14	1	13	4	4	5			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2018 and subse- quently
					2013	2014	2015	2016	2017	
<b>Logistik Unicorp Inc</b>										
Uniforms .....	19	19	5	14	3	4	3	3	1	
<b>The ADGA Group</b>										
Maintenance of electronic security systems .....	29	29	2	27	8	6	6	7		
<b>Royal Canadian Mounted Police—</b>										
<b>MTS Allstream Inc</b>										
Rental of voice communications equipment .....	43	43	17	26	7	6	6	6	1	
	134	134	28	106	31	29	28	16	2	
<b>Public Works and Government Services—</b>										
<b>Department—</b>										
<b>4345177 Canada Inc</b>										
Fontaine Building, Gatineau, Que .....	45	45	11	34	2	3	3	3	3	20
<b>519719 Ontario Inc</b>										
1600 Star Top Road, Ottawa, Ont. ....	73	73	34	39	5	5	5	5	6	13
<b>6149625 Canada Inc</b>										
Place Vincent Massey, Gatineau, Que ....	23	23		23	1	1	1	1	1	18
<b>6149626 Canada Inc</b>										
Place Vincent Massey, Gatineau, Que ....	107	107	2	105	3	3	3	4	4	88
<b>A N (MegaCentre) Inc</b>										
550 De la Cité Boulevard, Gatineau, Que ..	48	48	25	23	3	3	3	4	4	6
<b>BCIMC Realty Corporation</b>										
105 de l'Hôtel-de-Ville Street Gatineau, Que. ....	28	28	13	15	3	3	3	3	3	
<b>Broccolini Construction</b>										
22 Eddy Street, Gatineau, Que <sup>(3)</sup> .....	207	207		207		8	8	8	8	175
455 de la Carrière Boulevard, Gatineau, Que <sup>(3)</sup> .....	171	171		171	3	6	7	7	7	141
<b>Canada Post Corporation</b>										
Canada Post Place, Ottawa, Ont. ....	62	62	24	38	4	4	5	5	5	15
<b>City of Vancouver</b>										
Library Square Block 56, Vancouver, BC ..	22	22	11	11	1	1	1	1	1	6
<b>Computershare Trust Company of Canada</b>										
305 René-Levesque Boulevard West, Montréal, Que. ....	117	117	10	107	4	4	5	5	5	84
4225 Dorchester Boulevard West, Westmount, Que. ....	97	97	9	88	4	3	4	3	4	70
Canada Place, Edmonton, Alta .....	303	303	37	266	10	11	11	11	12	211
Harry Hays Building, Calgary, Alta .....	194	194	24	170	7	7	7	7	8	134
Joseph Sheppard Building, Toronto, Ont. ..	280	280	41	239	10	10	10	10	10	189
Skyline Complex, Ottawa, Ont. ....	262	262	47	215	9	9	9	9	9	170
Thomas D'Arcy McGee Building, Ottawa, Ont. ....	272	272	29	243	10	10	10	10	11	192
<b>Consortium GM Développement, OGESCO</b>										
Construction, Pierre Martin & Associés, Design & Architecture										
1550 d'Estimauville Avenue, Quebec, Que ..	79	79	1	78	3	3	4	4	4	60
<b>Dragage St-Maurice (1989) Inc</b>										
Maintenance dredging of St Lawrence Seaway, north crossing area, Que. ....	29	29		29	4	5	5	4	4	7
<b>First Data/Paymentech Canada Partner Inc</b>										
and Dearborn Merchant Services Inc										
Card acceptance services Toronto, Ont. ....	132	132	55	77	26	28	23			
<b>Fortis Corporation</b>										
Maritime Centre, Halifax, NS .....	13	13	1	12	1	1	1	1	1	7
<b>Green Timbers Limited Partnership</b>										
Public-Private Partnership Accommodations Project—RCMP "E" Division relocation, Surrey, BC .....	682	682		682	7	24	24	25	25	577

**TABLE 11.3**
**TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—Continued**  
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2013	2014	2015	2016	2017	2018 and subse- quently
<b>Minto Commercial Properties Inc</b>										
Mercury Centre, Ottawa, Ont . . . . .	345	345	30	315	13	13	14	14	14	247
<b>Morguard Corporation / 131 Queen Street Limited</b>										
131 Queen Street, Ottawa, Ont . . . . .	149	149	33	116	7	7	7	7	7	81
<b>Morguard Corporation / 3683249 Canada Inc</b>										
181 Queen Street, Ottawa, Ont . . . . .	68	68	25	43	3	3	3	4	4	26
<b>Multivesco Inc</b>										
30 Victoria Street, Gatineau, Que <sup>(3)</sup> . . . . .	207	207		207		7	8	8	8	176
<b>O&amp;Y REIT Holdings Inc</b>										
Jean Edmonds Tower, Ottawa, Ont . . . . .	63	63	45	18	7	6	5			
<b>Place Montcalm (Phase III partnership)</b>										
Montcalm Place, Gatineau, Que . . . . .	53	53	27	26	4	4	4	4	4	6
<b>SNC Lavalin Operations &amp; Maintenance Inc</b>										
Building maintenance services . . . . .	5,629	4,722	3,393	1,329	664	665				
<b>The Canada Life Assurance Company</b>										
Judicial Complex, Toronto, Ont . . . . .	102	102	26	76	5	5	5	5	5	51
<b>The Great West Life Assurance Company of Canada and London Life Assurance Company</b>										
269 Laurier Street West, Ottawa, Ont . . . . .	81	81	33	48	5	5	5	6	6	21
<b>Tlcho Engineering &amp; Environmental Services Ltd</b>										
Remediation of Tundra mine, Phase 2, NWT . . . . .	43	37	22	15	8	7				
<b>Shared Services Canada— 2Keys Corporation</b>										
Government of Canada branded credential service . . . . .	26	12		12	2	4	4	2		
<b>Bell Canada</b>										
Data center colocation service . . . . .	85	79		79		13	14	14	9	29
Network equipment . . . . .	279	279	155	124	124					
Secure channel services . . . . .	388	342	298	44	24	20				
Telecommunications services . . . . .	100	100		100	19	19	20	21	21	
<b>CA Canada Inc</b>										
Maintenance . . . . .	70	70	21	49	13	15	14	7		
<b>CGI Group Inc</b>										
Engineering services . . . . .	198	152	117	35	26	9				
<b>IBM Canada Ltd</b>										
Date centre operationnal services . . . . .	50	45	29	16	16					
Mainframe software and maintenance, and support services . . . . .	202	202	180	22	22					
Maintenance . . . . .	11	11		11	2	3	4	2		
<b>Microsoft Licensing GP</b>										
Network software . . . . .	51	51	37	14	14					
<b>SecureKey Technologies Inc</b>										
Credential broker services . . . . .	41	41	16	25	6	6	5	5	3	
<b>Telus Communications Inc</b>										
Telecommunications services . . . . .	255	255	94	161	31	34	39	42	15	
<b>Various contractors</b>										
Network equipment . . . . .	29	29	19	10	5	4	1			
Software and hardware support . . . . .	59	59	49	10	6	1	1	1	1	
	11,830	10,800	5,023	5,777	1,146	1,002	305	272	232	2,820

TABLE 11.3

## TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2012—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2013	2014	2015	2016	2017	2018 and subse- quently
<b>Treasury Board—</b>										
<i>Sun Life Assurance Company of Canada</i>										
Pensioners' Dental Services Plan (Administration).....	34	34	17	17	7	5	5			
Public Service Health Care Plan (Administration).....	175	175	39	136	26	26	28	35	21	
	209	209	56	153	33	31	33	35	21	
Subtotal.....	38,980	33,543	14,156	19,387	3,589	2,641	1,548	1,280	961	9,368
<b>Consolidated Crown Corporations and Other Entities—</b>										
<i>Atomic Energy of Canada Limited—</i>										
Purchase orders .....	39	39		39	39					
Regulatory commitments.....	74	74		74	74					
	113	113		113	113					
<i>Canadian Air Transport Security Authority—</i>										
Garda of Canada—Central .....	685	685	48	637	126	128	128	128	127	
Garda of Canada—Prairies .....	453	453	32	421	84	84	84	84	85	
G4S Secure Solutions .....	437	437	32	405	81	81	81	81	81	
Morpho Detection .....	33	33	18	15	12	3				
NAV Canada .....	58	58	6	52	13	13	13	13		
Securitas Transport Aviation Security Ltd....	485	485	35	450	90	90	90	90	90	
Sun Life Assurance Company.....	32	32		32	4	3	4	3	4	14
	2,183	2,183	171	2,012	410	402	400	399	387	14
<i>Canadian Broadcasting Corporation—</i>										
Programming rights .....	133	133	93	40	40					
Sports rights .....	646	646	466	180	44	106	30			
SAP Canada .....	15	15	3	12	1	1	2	1	1	6
Sintec Media Ltd .....	12	12	2	10	3	2	3	2		
SNC-Lavalin Profac Inc .....	456	456	145	311	35	36	37	38	39	126
	1,262	1,262	709	553	123	145	72	41	40	132
<i>Canadian Commercial Corporation—</i>										
Contracts with foreign customers.....	3,173	3,173		3,173	1,984	1,085	95	3	6	
<i>National Capital Commission—</i>										
<i>Land management and maintenance</i>										
Lafleur de la Capitale Inc .....	20	20	1	19	4	4	3	4	4	
City of Ottawa .....	17	17	6	11			1			10
	37	37	7	30	4	4	4	4	4	10
Subtotal.....	6,768	6,768	887	5,881	2,634	1,636	571	447	437	156
Total purchases.....	45,748	40,311	15,043	25,268	6,223	4,277	2,119	1,727	1,398	9,524
<b>Total capital assets and purchases.....</b>	<b>62,590</b>	<b>55,206</b>	<b>21,358</b>	<b>33,848</b>	<b>8,340</b>	<b>6,089</b>	<b>3,517</b>	<b>2,289</b>	<b>1,699</b>	<b>11,914</b>
<b>Operating leases—</b>										
<b>Environment—</b>										
<i>Capilano Indian Reserve No. 5 of Vancouver, BC</i>										
Lease of land.....	385	385	147	238	8	8	8	8	8	198
<b>Foreign Affairs and International Trade—</b>										
<i>1251 Americas Associates</i>										
Chancery, New York .....	17	17	2	15	2	3	3	3	3	1
<i>Main Business Administration for Services to the Diplomatic Corps (GlavUpDK)</i>										
Chancery, Moscow.....	195	195	18	177	4	4	5	5	5	154



TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—Continued  
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2013	2014	2015	2016	2017	2018 and subse- quently
<b>Real Estate Investment Fund North Tower</b>										
Chancery, Sao Paulo .....	33	33	18	15	3	3	3	3	3	
<b>Shanghai JingAn Century Property Developments Co Ltd</b>										
Chancery, Shanghai .....	11	11	1	10	2	2	2	2	2	
<b>Spanish Space Tower, S.A.U.</b>										
Chancery, Madrid .....	35	35	6	29	2	2	2	2	2	19
<b>The HongKong Land Property Company Limited</b>										
Chancery, Hong Kong .....	32	32	7	25	8	8	9			
<b>The Wilton Co-ownership</b>										
Chancery, Dublin .....	18	18	2	16	1	1	1	1	1	11
<b>Tower Plaza Associates, New York</b>										
Chancery, New York .....	33	33	22	11	1	2	2	2	2	2
	374	374	76	298	23	25	27	18	18	187
<b>Public Safety and Emergency Preparedness— Canada Border Services Agency— Corbel Management Corporation</b>										
Welfare management services .....	20	20	3	17	3	3	4	4	3	
<b>Public Works and Government Services— 1001 Dominion Square Management Inc</b>										
1255 Peel Street, Montréal, Que. ....	16	16	6	10	1	2	1	2	2	2
<b>1166 Equities Inc</b>										
1166 West Pender Street, Vancouver, BC ....	34	34	6	28	6	5	6	6	5	
<b>1258898 Ontario Ltd, Multivesco Inc</b>										
400 Cumberland Street, Ottawa, Ont .....	55	55	38	17	5	5	6	1		
<b>160 Elgin Portfolio Inc and 160 Elgin Bailholds Inc</b>										
Bell Canada Place .....	55	55	26	29	5	5	6	6	6	1
<b>25 Nicholas Properties Ltd</b>										
The Albion Executive Tower, Ottawa, Ont ...	35	35	9	26	2	3	4	4	4	9
<b>360 Laurier Avenue West Limited</b>										
Narono Building .....	22	22	9	13	2	2	2	2	3	2
<b>3934381 Canada Inc</b>										
1138 Melville Street, Vancouver, BC .....	108	72	10	62	7	7	7	7	8	26
<b>74 Victoria Street and 137 Yonge Street Holdings Limited</b>										
74 Victoria Street, Toronto, Ont .....	23	23	11	12	6	6				
<b>BCIMC Realty Corporation</b>										
100 Colonnade Road, Ottawa, Ont .....	15	15		15	2	1	1	2	1	8
130 Colonnade Road, Ottawa, Ont .....	26	26		26	3	2	2	3	3	13
<b>BGV III Office Ottawa Inc</b>										
2215 Gladwin Crescent, Ottawa, Ont .....	27	27	13	14	4	4	4	2		
<b>Bona Building &amp; Management Company Ltd</b>										
Vanier Building, Ottawa, Ont .....	43	43	20	23	4	4	5	4	5	1
<b>Brookfield Properties Management BPO Ltd and Crehoy Inc</b>										
Place de Ville, Towers A and B, Ottawa, Ont .	58	58	38	20	13	7				
Place de Ville, Tower C and Podium Ottawa, Ont .....	99	99	65	34	21	13				
<b>Canadian Forces Central Fund, Queensway Corporate Campus</b>										
4200 Labelle Street, Ottawa, Ont .....	18	14	1	13	2	2	2	2	2	3
<b>Capital City Shopping Center Limited</b>										
Billings Bridge Plaza, Ottawa, Ont .....	21	13		13	3	2	3	3	2	
<b>Carling Business Centre</b>										
1451 Coldrey Avenue & 1550 Carling Avenue, Ottawa, Ont .....	28	28	3	25	3	3	3	2	3	11
<b>Dundee Canada Limited Partnership</b>										
Gallery Building, Yellowknife, NWT .....	39	39		39	4	4	4	4	4	19

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2018 and subse- quently
					2013	2014	2015	2016	2017	
<b>Farhi Holdings Corporation</b>										
1161 Crawford Drive, Peterborough, Ont. ....	11	11		11	1	1	1	1	1	6
<b>Fortis Properties Corporation</b>										
Blue Cross Centre, Moncton, NB. ....	13	13	2	11	2	1	2	1	2	3
<b>GE Canada Real Estate Equity Holding Company</b>										
25 Fitzgerald Road, Ottawa, Ont. ....	16	16	5	11	4	4	3			
Richelieu Building, Gatineau, Que. ....	24	14	4	10		3	3	2	2	
<b>GWL Realty Advisors Inc</b>										
2001 University Street, Montréal, Que. ....	17	17	6	11	1	2	2	2	2	2
<b>Hantom Holdings Inc</b>										
Urbandale Building, Ottawa, Ont. ....	20	12	1	11	2	2	2	3	2	
<b>HREIT Holdings 59 Corporation</b>										
280 Broadway Avenue, Winnipeg, Man. ....	19	19	5	14	2	2	2	2	2	4
<b>Ivanhoe Cambridge II Inc</b>										
4720 Kingsway, Burnaby, BC. ....	26	26	3	23	2	2	2	3	3	11
<b>Kanata Research Park Corporation</b>										
340 Legget Drive, Ottawa, Ont. ....	13	13	3	10	1	1	1	1	2	4
<b>Minto Commercial Properties Inc</b>										
180 Kent Street, Ottawa, Ont. ....	45	45	11	34	4	4	5	5	5	11
<b>Morguard Investments Limited in trust</b>										
Heritage Place, Ottawa, Ont. ....	45	45	22	23	4	5	4	5	5	
Standard Life Centre, 280 Slater Street, Ottawa, Ont. ....	66	66		66		4	6	6	6	44
Standard Life Centre, 333 Laurier Avenue, Ottawa, Ont. ....	29	29	2	27	5	6	6	6	4	
<b>Morguard Investments Limited in trust for Hoop Realty Inc and Morguard REIT</b>										
Standard Life Centre, 333 Laurier Avenue, Ottawa, Ont. ....	31	31	11	20	3	3	3	4	3	4
<b>National Capital Commission, DEL Management Solutions Inc</b>										
The Chambers Building, Ottawa, Ont. ....	24	24	1	23	3	3	2	1	3	11
<b>Omers Realty Corporation and CPP Investment Board Real Estate Holdings Inc</b>										
Constitution Square, Ottawa, Ont. ....	95	95	4	91	9	9	9	9	10	45
<b>Orlando Corporation</b>										
5800 Hurontario Street, Mississauga, Ont. ....	78	78	57	21	6	6	6	3		
<b>Ottawa—2200 Walkley Road Inc</b>										
2200 Walkley Road, Ottawa, Ont. ....	23	15	1	14	1	2	1	1	2	7
<b>Ottawa Train Yards JV Ltd, Controlex Corporation and Arnon Corporation</b>										
395 Terminal Avenue, Ottawa, Ont. ....	62	62		62	1	4	4	4	4	45
<b>Pacific Centre Leaseholds Limited</b>										
701 Georgia Street West, Vancouver, BC. ....	32	32	9	23	3	3	3	3	3	8
<b>Pensionfund Realty Limited</b>										
250 Albert Street, Ottawa, Ont. ....	54	54	18	36	5	2	3	6	6	14
99 Metcalfe Street, Ottawa, Ont. ....	39	39	3	36	4	4	4	4	4	16
Camelot Court, Ottawa, Ont. ....	20	20	9	11	3		3	3	2	
<b>Place Bonaventure Property Management Inc</b>										
800 de la Gauchetière Street West, Montreal, Que. ....	17	17	6	11	1	2	2	2	2	2
<b>Protos Development (Kirkland Lake) Inc</b>										
8 Oakes Avenue, Kirkland Lake, Ont. ....	15	15		15	2	1	2	1	2	7
<b>Robert Vocisano in trust, c/o Bona Building and Management Company Ltd</b>										
Coventry Square, Ottawa, Ont. ....	70	51	33	18	3	4	3	4	4	
<b>Saskpen Properties Ltd c/o Harvard Developments Inc</b>										
1870 Hamilton Street, Regina, Sask. ....	26	26		26		2	3	2	3	16

TABLE 11.3

## TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2012—*Continued*

(in millions of dollars)

		Outstanding obligations to be disbursed by March 31								2018 and
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2013	2014	2015	2016	2017	subse- quently
<i>Société en commandite Montcalm</i>										
200 Montcalm Street, Gatineau, Que . . . . .	51	51		51	3	3	3	3	4	35
<i>Station Lands Ltd</i>										
Epcor Tower, Edmonton, Alta. . . . .	75	75	4	71	7	8	7	8	7	34
<i>Sun Life Assurance Company of Canada</i>										
99 Bank Street, Ottawa, Ont . . . . .	11	11		11	1	1	1	1	1	6
<i>Telesat Canada and Pensionfund Realty Limited</i>										
Telesat Building, Ottawa, Ont. . . . .	19	19	5	14	2	2	2	2	2	4
<i>The Cadillac Fairview Corporation Limited</i>										
635, 8th Avenue South West, Calgary, Alta. . .	12	12		12		2	2	2	3	3
Sir Richard Scott Building, Ottawa, Ont . . . .	11	11		11	1	3	3	3	1	
<i>The Professional Institute Building Trust Fund</i>										
National Office Corporation, Ottawa, Ont. . . .	22	14	1	13	2	3	3	3	2	
<i>The Standard Life Assurance Company of Canada</i>										
Qualicum Towers A and C, Ottawa, Ont . . . .	27	27	15	12	3	3	3	3		
<i>Toronto—5001 Yonge Street Inc</i>										
5001 Yonge Street, Toronto, Ont . . . . .	35	35		35		8	9	9	9	
<i>Urbandale Corporation</i>										
Urbandale Building, Ottawa, Ont. . . . .	22	22	8	14	2	2	3	2	2	3
<i>Whiterock 219 Laurier Avenue</i>										
Canadian Building, Ottawa, Ont. . . . .	23	23	3	20	5	5	3	4	2	1
<i>WPBI Property Management Inc</i>										
Bonaventure Place, Montréal, Que. . . . .	47	47	29	18	3	3	1	3	3	5
<i>Z.V. Holdings Corporation</i>										
2 Constellation Crescent, Ottawa, Ont. . . . .	26	26	14	12	3	3	2	3	1	
	2,033	1,932	550	1,382	197	205	185	180	169	446
Subtotal . . . . .	2,812	2,711	776	1,935	231	241	224	210	198	831
<b>Consolidated Crown Corporations and Other Entities—</b>										
<i>Atomic Energy of Canada Limited—</i>										
Rental properties . . . . .	16	16		16	3	3	2	2	2	4
<i>Canada Council for the Arts—</i>										
Office accommodation. . . . .	101	101		101	5	4	5	4	5	78
<i>Canadian Air Transport Security Authority—</i>										
Sun Life Assurance Company of Canada . . . . .	29	29	4	25	4	5	4	5	4	3
<i>Canadian Broadcasting Corporation—</i>										
Morguard. . . . .	148	148	51	97	6	7	8	8	8	60
<i>Canadian Commercial Corporation—</i>										
Office space . . . . .	20	20	3	17	2	2	2	2	2	7
<i>Canadian Museum of Immigration at Pier 21—</i>										
Rent of 1055 Marginal Road, Halifax, NS. . . .	50	50	1	49	1	1	1	1	1	44
<i>Marine Atlantic Inc.—</i>										
<i>Five-year charter agreement for a passenger and freight ferry</i>										
MV Atlantic Vision . . . . .	103	103	72	31	19	12				
MV Blue Puttees . . . . .	65	65	20	45	12	12	12	9		
MV Highlanders. . . . .	56	56	15	41	11	11	10	9		
	224	224	107	117	42	35	22	18		
<i>National Capital Commission—</i>										
Chambers Building, Ottawa, Ont . . . . .	195	195	114	81	9	9	10	10	11	32

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2012—*Concluded*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2013	2014	2015	2016	2017	2018 and subse- quently
<i>VIA Rail Canada Inc.—</i>										
<i>Canadian National Railways</i>										
Central Station .....	103	103	66	37	5	5	5	6	6	10
<i>City of Toronto</i>										
Union Station .....	189	189	28	161	3	3	3	3	3	146
<i>IBM Canada Ltd</i>										
VIAnet Service Agreement .....	37	37	27	10	4	4	2			
	329	329	121	208	12	12	10	9	9	156
Subtotal .....	1,112	1,112	401	711	84	78	64	59	42	384
<b>Total operating leases .....</b>	<b>3,924</b>	<b>3,823</b>	<b>1,177</b>	<b>2,646</b>	<b>315</b>	<b>319</b>	<b>288</b>	<b>269</b>	<b>240</b>	<b>1,215</b>
<b>Grand total .....</b>	<b>126,247</b>	<b>118,736</b>	<b>55,233</b>	<b>63,503</b>	<b>22,407</b>	<b>13,219</b>	<b>6,765</b>	<b>4,527</b>	<b>2,787</b>	<b>13,798</b>

(1) During the year, Canada Mortgage and Housing Corporation—Minister's Account was reclassified from a consolidated Crown corporation to an enterprise Crown corporation. Consequently, the contractual obligations for transfer payments of the Government regarding the Social Housing Program are now presented in Section 9 of this volume.

(2) The amounts shown relate to a future capital lease obligation.

(3) The amounts shown relate to interest and executory costs associated with a future capital lease obligation.



## International Contractual Obligations

Table 11.4 summarizes the international contractual obligations according to whether they would result in the disbursement of funds for non-budgetary share capital and loans, or for budgetary transfer payments, loans and advances and contractual obligations.

International contractual obligations reported in this table include transfer payments, loans and advances to international organizations as well as loans for the development of export trade (administered by Export Development Canada), which Canada

has agreed to disburse in the future. Future paid-in share capital represents commitments made by Canada for future purchases of non-budgetary share capital in international organizations. The amounts reported in Table 11.4 as undisbursed loans and advances and as future paid-in share capital exclude notes that have been issued and that are still unpaid as at March 31, 2012.

Table 11.4 presents information that is summarized in Note 15 to the consolidated financial statements in Section 2 of this volume.

**TABLE 11.4**  
**INTERNATIONAL CONTRACTUAL OBLIGATIONS**  
(in millions of dollars)<sup>(1)</sup>

	Transfer payments	Undisbursed loans and advances	Future paid-in share capital	Total
<b>NON-BUDGETARY SHARE CAPITAL AND LOANS—</b>				
Finance—				
International Development Association .....		883		883
Foreign Affairs and International Trade—				
Canadian International Development Agency—				
African Development Bank .....			84	84
Asian Development Bank .....			107	107
Caribbean Development Bank .....			17	17
Inter-American Development Bank .....			54	54
			262	262
		883	262	1,145
<b>BUDGETARY TRANSFER PAYMENTS, LOANS AND ADVANCES—</b>				
Environment—				
Center for Clean Air Policy—Fast Start .....	3			3
United Nations Environment Program—Water resources .....	1			1
United Nations Foundation—Fast Start .....	1			1
United Nations Framework Convention on Climate Change .....	1			1
University Corporation for Atmospheric Research .....	1			1
	7			7
Finance—				
African Development Fund .....	416			416
International Development Association .....	1,135			1,135
	1,551			1,551
Foreign Affairs and International Trade—				
Canadian International Development Agency—				
African Development Fund .....		217		217
Asian Development Fund .....		48		48
Caribbean Development Bank—Special .....		18		18
Global Environment Facility Fund .....		140		140
Inter-American Development Bank .....		50		50
International Bank for Reconstruction and Development .....		100		100
International Fund for Agricultural Development .....		38		38
Fragile Countries and Crisis-Affected Communities .....	122			122
Global Engagement and Strategic Policy .....	197			197
Low-Income Countries .....	954			954
Middle-Income Countries .....	157			157
	1,430	611		2,041
	2,988	611		3,599
<b>Total .....</b>	<b>2,988</b>	<b>1,494</b>	<b>262</b>	<b>4,744</b>

Note: Canada has agreed to lend the Poverty Reduction and Growth Trust special drawing rights (SDR) 1.2 billion of which SDR 700 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 190 million, of which SDR 190 million has been paid-in.

<sup>(1)</sup> Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2012 (1\$USD = \$0.9975 CAD; 1SDR = \$1.5452 CAD; 1 EUR = \$1.3304 CAD).

## Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. Contingent liabilities are recorded in the accounts when it becomes likely that a payment will be made and the amount of that payment can be reasonably estimated. The contingent liabilities of the Government are grouped into: guarantees provided by the Government, international organizations, environmental liabilities, claims and pending and threatened litigation, and insurance programs of agent enterprise Crown corporations. Additional information regarding each category is provided below.

For details of contingent liabilities of consolidated Crown corporations, refer to Table 4.4 "Contingent Liabilities of Consolidated Crown Corporations and Other Entities" in Section 4 of this volume. Particulars of contingent liabilities of enterprise Crown corporations and other government business enterprises are not consolidated with those of the Government but details of these contingencies may be found in Table 9.8 "Contingent Liabilities of Enterprise Crown Corporations and other Government Business Enterprises" in Section 9 of this volume.

**TABLE 11.5**  
**GUARANTEES PROVIDED BY THE GOVERNMENT**  
**AS AT MARCH 31, 2012**  
(in millions of dollars)

	Authorized limit (where applicable)	Principal amount outstanding
Guaranteed borrowings of enterprise Crown corporations and other government business enterprises—		
Agent enterprise Crown corporations .....		242,328 <sup>(1)</sup>
Non-agent enterprise Crown corporations and other government business enterprises—		
Canadian Wheat Board, The. ....		1,859
<b>Total</b> Guaranteed borrowings .....		<b>244,187</b>
Other guarantees provided by the Government—		
Loan guarantees—		
Agriculture and Agri-Food—		
Advance Payments Program— <i>Agricultural Marketing Programs Act</i> .....	5,000	1,047
<i>Farm Improvement Loans Act (FILA)</i> and <i>Canadian Agricultural Loans Act (CALA)</i> .....	3,000	104
Human Resources and Skills Development—		
<i>Canada Student Loans Act</i> .....	10,782	25
Indian Affairs and Northern Development—		
Indian Economic Development Guarantee Program .....	60	1
On-Reserve Housing Guarantee Program:	2,200	
Canada Mortgage and Housing Corporation .....		1,295
Other approved lenders. ....		525
Industry—		
Enterprise Development Program .....	1,200	(2)
Regional Aircraft Credit Facility .....	1,500	130
<i>Small Business Loans Act (SBLA)</i> .....	1,838	(2)
<i>Canada Small Business Financing Act (CSBFA)</i> .....	1,790	704
<i>Capital Leasing Pilot Project</i> .....	16	1
<b>Total</b> Loan guarantees .....	<b>27,386</b>	<b>3,832</b>

## Guarantees

Guarantees provided by the Government include:

- guarantees on the borrowings of enterprise Crown corporations and other government business enterprises;
- loan guarantees;
- insurance programs managed by the Government; and
- other explicit guarantees.

Losses on guarantees are recorded in the accounts when it is likely that a payment will be made to honour a guarantee and when the amount of the anticipated loss can be reasonably estimated. The amount of the allowance is determined by taking into consideration the nature of the guarantee, loss experience and the use of other measurement techniques. Borrowings of enterprise Crown corporations and other government business enterprises are recorded as liabilities for the portion not expected to be repaid directly by these corporations.

Table 11.5 lists the outstanding guarantees and is summarized in Note 16 to the consolidated financial statements in Section 2 of this volume. The authorized limits indicated in Table 11.5 represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

**TABLE 11.5**  
**GUARANTEES PROVIDED BY THE GOVERNMENT**  
**AS AT MARCH 31, 2012—Concluded**  
(in millions of dollars)

	Authorized limit (where applicable)	Principal amount outstanding
Insurance programs managed by the Government—		
Foreign Affairs and International Trade—		
Accounts administered for the Government by Export		
Development Canada .....	20,000	239
Finance—		
Mortgage insurance:	250,000	
Genworth Financial Mortgage Insurance Company of Canada .....		990
Canada Guaranty Mortgage Insurance Company .....		108
Canadian Nuclear Safety Commission—		
Nuclear Liability Reinsurance Account .....	1,050	582
<b>Total—Insurance programs managed by the Government .....</b>	<b>271,050</b>	<b>1,919</b>
Other explicit guarantees—		
Agriculture and Agri-Food—		
National Biomass Ethanol Program .....	140	25
Price Pooling Program— <i>Agricultural Marketing</i>		
<i>Programs Act</i> .....		7
Finance—		
Obligations to The Canadian Wheat Board under the Agri-Food		
Credit Facility (ACF) and the Credit Grain Sales Program (CGSP) .....		225
Atomic Energy of Canada Limited—		
Performance guarantees and liquidated damages .....		210
VIA Rail Canada Inc.—		
Letters of credit .....		29
<b>Total Other explicit guarantees .....</b>	<b>140</b>	<b>496</b>
<b>Total—Gross guarantees .....</b>	<b>298,576</b>	<b>250,434</b>
Less: allowance for guarantees .....		506
<b>NET EXPOSURE UNDER GUARANTEES .....</b>		<b>249,928</b>

Note: This table excludes insurance programs operated by agent enterprise Crown corporations. Information on these programs is disclosed in Note 16 to the consolidated financial statements in Section 2 of this volume and additional information is provided in Table 11.7 of this section.

(1) Details can be found in Table 9.6 in Section 9 of this volume.

(2) Less than \$500,000.

### **Advance Payments Program—*Agricultural Marketing Programs Act***

The Advance Payments Program (APP) provides producers with a cash advance on the value of their agricultural products during a specified period. By improving their cash flow throughout the year, the APP helps crop and livestock producers meet their financial obligations and benefit from the best market conditions.

Under the APP, the federal government guarantees repayment of cash advances issued to farmers by the producer organization. These guarantees help the producer organization borrow money from financial institutions at lower interest rates and issue producers a cash advance on the anticipated value of their farm product that is being produced and/or that is in storage. The maximum cash advance of the program is \$0.4 million and the loans generally have a repayment term of 18 months.

### **Farm Improvement Loans Act and Canadian Agricultural Loans Act**

The *Canadian Agricultural Loans Act* (CALA) program is a financial loan guarantee program that gives farmers easier access to credit. Farmers can use these loans to establish, improve, and develop farms; while Agricultural co-operatives may also access loans to process, distribute, or market the products of farming.

The CALA program builds on and replaces the previous *Farm Improvement and Marketing Co-operative Loans Act* (FIMCLA) program, which has helped farming operations grow their businesses by guaranteeing loans issued through financial institutions since 1988.

Through the CALA, the Government of Canada is supporting the renewal of the agricultural sector and enabling co-operatives to better seize market opportunities. This program guarantees 95 percent of the value of loans provided to farms and cooperatives by financial institutions. For individual applicants, including corporations, the maximum amount for a *Canadian Agricultural Loans Act* loan is \$0.5 million. Most loans are repayable within ten years; for loans on land purchases, the repayment period is 15 years.



### **Canada Student Loans Act**

Student loans provided by financial institutions between 1964 and August 1995, under the *Canada Student Loans Act*, are fully guaranteed by Human Resources and Skills Development Canada (HRSDC) to the lenders. HRSDC reimburses the lenders for the outstanding principal, accrued interest and costs in the event of default, permanent disability or death of the borrower. In addition, HRSDC offers to borrowers experiencing financial difficulties, the possibility to register to the Repayment Assistance Plan (RAP).

### **Indian Economic Development Guarantee Program**

This program authorizes Indian Affairs and Northern Development Canada to guarantee loans for non-incorporated Indian businesses on a risk-sharing basis with commercial lenders because security restrictions in the *Indian Act* prevent the mortgage and seizure of property located on reserves. Guarantees are provided for various types of borrowers whose activities contribute to the economic development of Indians and enable them to develop long-term credit relationships with mainstream financial institutions.

Loans issued under this program cannot exceed a term of 15 years and the line of credit must be renewed every year. Interest rates on guaranteed loans are consistent with rates provided by lending institutions to commercial businesses, which are usually based on a spread from the prime lending rate. Any security pledged for a guaranteed loan may not be released by the lending institution without the prior approval of the Minister of Indian Affairs and Northern Development.

### **On-Reserve Housing Guarantee Program**

This program authorizes Indian Affairs and Northern Development Canada to guarantee loans to individuals and Indian bands to assist in the purchase of housing on reserves because security restrictions in the *Indian Act* prevent the mortgage and seizure of property located on reserves. These loan guarantees enable status Indians residing on reserves, Band councils, or their delegated authorities, to secure housing loans without giving the lending institution rights to the property.

Loans under this program are issued by registered lending institutions and Canada Mortgage and Housing Corporation. Payments of principal and interest for loans issued under this program are amortized over a period of 25 years. The interest rates on the guaranteed loans are consistent with conventional mortgage interest rates offered by the major banks.

### **Enterprise Development Program**

The Enterprise Development Program (EDP) was established in 1977 to encourage the growth of the manufacturing and processing sectors of Canadian industry by improving their viability and international competitiveness. One method of assistance was to provide insurance, of up to 90 percent, to support term loans made by private lenders to restructure operations or supplement working capital when normal financing was not available on reasonable terms.

The program required insured lenders to take reasonable fixed asset security, and provide loans at normal commercial interest rates and terms. The insured lenders were paid 90 percent of the losses sustained by them, after realizing on the security when a company defaulted. The program was closed in the mid-eighties as part of Program Review.

### **Regional Aircraft Credit Facility**

The Regional Aircraft Credit Facility Program was established in 2004 to provide sales financing assistance in the form of loan guarantees to enable domestic air carriers to acquire Canadian-built fixed-wing commercial jets.

The guarantees are provided on commercial terms and are secured by the aircraft financed by private lenders. These guarantees have a life of 15 years. This program expired on March 31, 2008.

### **Small Business Loans Act and Canada Small Business Financing Act**

The *Small Business Loans Act* (SBLA) includes loans registered until March 31, 1999 and the *Canada Small Business Financing Act* (CSBFA) includes both the core loans component (loans registered since April 1, 1999) and the Capital Leasing Pilot Project (leases registered between April 1, 2002 and March 31, 2007). In collaboration with financial institutions, the programs offered under these Acts are designed to help Canadian small and medium-sized enterprises (SMEs) get access to loan and capital leasing financing that would not otherwise have been available, or would only have been available under less favourable terms. In the event a registered loan or lease defaults, the Government pays 85 percent of the net eligible losses. To be eligible, SMEs must be for-profit businesses with revenues not exceeding \$5 million per year.

### **Accounts administered for the Government by Export Development Canada (EDC)**

The Government of Canada has authorized support for insurance and guarantee programs which on the basis of EDC's risk management practices, could not be supported under EDC's Corporate Account but are in the national interest. Canada Account transactions consist of activities undertaken by EDC pursuant to Section 23 of the *Export Development Act*.

### **Mortgage Insurance**

The Department of Finance guarantees loans insured by the Genworth Financial Mortgage Insurance Company Canada, the Canada Guaranty Mortgage Insurance Company and PMI Mortgage Insurance Company Canada. The maximum amount of guarantees that can be provided to eligible private sector insurers can not exceed a value of \$250,000 million. Each eligible private sector insurer is required to pay a quarterly risk premium to the Government and maintain a minimum reserve fund to offset losses.



## Nuclear Liability Reinsurance Account

Under the *Nuclear Liability Act* (NLA), operators of designated nuclear installations are required to possess basic and/or supplementary insurance of \$75 million per installation for specified liabilities. The federal government has designated the Nuclear Insurance Association of Canada (NIAC) as the sole provider of third-party liability insurance and property insurance for the nuclear industry in Canada. The NIAC provides insurance to nuclear operators under a standard policy.

The policy consists of two types of coverage: Coverage A and Coverage B. Coverage A includes only those risks that are accepted by the insurer; that is, bodily injury and property damage. Coverage B risks include personal injury that is not bodily; for example, psychological injury, damage arising from normal emissions, and damage due to acts of terrorism.

The NIAC receives premiums from operators for both coverages; however, premiums for Coverage B risks are remitted to the federal government, which reinsures these risks under its reinsurance agreement with the NIAC. Through the reinsurance agreement, the federal government assumes the liability associated with the difference between the basic insurance coverage provided by the NIAC and the full \$75 million of liability imposed by the *NLA*, as well as for events listed under coverage B.

The Canadian Nuclear Safety Commission (CNSC) administers the Nuclear Liability Reinsurance Account on behalf of the federal government. The CNSC receives the premiums, paid by the operators of nuclear installations, for the supplementary insurance coverage and credits these to the Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund.

## National Biomass Ethanol Program

By Agreement dated March 30, 2001 (and amended in September 1, 2003), Her Majesty the Queen in Right of Canada as represented by the Minister of Agriculture and Agri-Food and Farm Credit Canada (FCC) entered into the National Biomass Ethanol Program (NBEP). The purpose of the program is to encourage new biomass fuel ethanol production in Canada. Guarantees are provided in relation to the Line of Credit Agreements entered into by Farm Credit Canada.

## Price Pooling Program—Agricultural Marketing Programs Act

The Price Pooling Program (PPP) provides a price guarantee that protects marketing agencies and producers against unanticipated declines in the market price of their products. Program participants use the price guarantee as security in obtaining credit from lending institutions. This credit allows the marketing agency to improve cash flow of producers through an initial payment for products delivered. It also provides equal returns to producers for products of like grades, varieties and types. This program is designed to assist and encourage cooperative marketing of eligible agricultural products, including processed products.

## Obligations to the Canadian Wheat Board under the Agri-Food Credit Facility and the Credit Grain Sales Program

The Department of Finance manages guarantees to The Canadian Wheat Board for the repayment of the principal and interest of all receivables resulting from sales made under the Credit Grain Sale Program and a portion of credit sales made under the Agri-Food Credit Facility.

## Performance guarantees and liquidated damages

In line with normal industry practice, Atomic Energy of Canada Limited (AECL) utilizes letters of credit, surety bonds and other performance guarantees on major contracts. Such guarantees may include guarantees that a project will be completed or that a project or particular equipment will meet defined performance criteria. Liquidated damages are provided for in contracts and provide for compensation to be paid upon a specific breach of that contract (e.g. late performance). In the normal course of business, AECL also guarantees that certain projects will be completed within a specified time and may bear responsibility for liquidated damages should obligations not be met.

## Letters of credit

VIA Rail Canada Inc. has issued letters of credit to various provincial government workers' compensation boards as security for future payment streams.

## International Organizations

Within contingent liabilities, callable share capital represents the portion of Canada's capital subscriptions that has not yet been paid-in. Callable capital is subject to call by offshore banks in the event that they were unable to meet their obligations.

Table 11.6 details the contingent liabilities for international organizations and is summarized in Note 16 to the consolidated financial statements in Section 2 of this volume.

**TABLE 11.6**  
**INTERNATIONAL ORGANIZATIONS**  
**CONTINGENT LIABILITIES**  
(in millions of dollars)<sup>(1)</sup>

	March 31/ 2012	March 31/ 2011
NON-BUDGETARY SHARE CAPITAL AND LOANS—		
Callable Share Capital—		
Finance—		
European Bank for Reconstruction and Development .....	1,075	689
International Bank for Reconstruction and Development (World Bank) .....	5,951	4,915
Multilateral Investment Guarantee Agency .....	46	44
	7,072	5,648
Foreign Affairs and International Trade—		
Canadian International Development Agency—		
African Development Bank .....	3,568	5,845
Asian Development Bank .....	6,403	6,240
Caribbean Development Bank .....	122	119
Inter-American Development Bank .....	7,886	7,627
	17,979	19,831
Total .....	25,051	25,479

<sup>(1)</sup> Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2012 (1USD = \$0.9975 CAD; 1SDR = \$1.5452 CAD; 1 EUR = \$1.3304 CAD).

## Environmental Liabilities

### Remediation of Contaminated Sites

Based on management's best estimates, a liability for the estimated costs related to the remediation of contaminated sites is accrued when the contamination occurs, or when the Government becomes aware of the contamination, and is obligated or likely obligated to incur such costs. As at March 31, 2012, the Government has recorded a liability of \$4,773 million for approximately 2,400 sites (\$4,354 million in 2011 for approximately 2,200 sites).

The Government has estimated possible additional clean-up costs of \$1,057 million (\$1,044 million in 2011) that are not accrued as these are undeterminable at this time. The change in contingent liabilities related to contaminated sites is due to the additional information gathered during the year which enabled the potential liability for certain sites to be more accurately estimated.

### Future Asset Restoration

Based on management's best estimates, a liability of \$4 million (\$16 million in 2011) has been recorded for likely management and clearance action on approximately 43 unexploded explosive ordnance (UXO) affected sites (42 affected sites in 2011). Management has estimated possible additional clearance costs ranging from \$180 million to \$524 million that are not accrued as these are undeterminable at this time.

The Government's ongoing efforts to assess contaminated sites and UXO affected sites may result in additional liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. These adjustments will be accrued in the year in which they become known.

## Claims and Pending and Threatened Litigation

Please refer to Note 16 to the consolidated financial statements in Section 2 of this volume for information on claims and pending and threatened litigation.

## Insurance Programs of Agent Enterprise Crown Corporations

An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. The Canada Deposit Insurance Corporation, Canada Mortgage and Housing Corporation, and Export Development Canada currently operate insurance programs as agents of Her Majesty. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc., are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis. However, in the event the corporations have insufficient funds, the Government will have to provide financing. The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Information presented in Table 11.7 has not been audited since the information presented therein is derived from interim financial statements. Additional financial information relating to these corporations may be found in the quarterly *Inventory of Government of Canada Organizations*. Information contained in Table 11.7 is also summarized in Note 16 to the consolidated financial statements in Section 2 of this volume.

TABLE 11.7

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS  
FOR THE YEAR ENDED MARCH 31, 2012

(in millions of dollars)

	Canada Deposit Insurance Corporation <sup>(1)</sup>		Canada Mortgage and Housing Corporation <sup>(2)</sup>				Export Development Canada <sup>(3)</sup>	
			Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund			
	2011-2012	2010-2011	2011-2012	2010-2011	2011-2012	2010-2011	2011-2012	2010-2011
Insurance in force as at reporting date .....	621,882	603,842	569,600	519,600	372,776	325,662	25,611	23,964
Opening balance of Fund .....	1,113	857	9,402	8,200	794	976	(3)	(3)
Revenues for the period—								
Premiums and fees .....	224	253	1,798	1,749	248	221	232	219
Investment income .....	40	34	808	762	1,829	2,129		
Other revenues .....			8	6	4	4		
Total revenues .....	264	287	2,614	2,517	2,081	2,354	232	219
Expenses for the period—								
Loss on/provision for claims .....			533	470			223	26
Interest on borrowing .....			3	1	1,729	1,777		
Administrative expense .....	31	29	201	196	14	13		
Other expenses (includes taxes) .....	54	2	485	507	97	154		
Total expenses .....	85	31	1,222	1,174	1,840	1,944	223	26
Net income or (loss) for the period .....	179	256	1,392	1,343	241	410	9	193
Adjustments .....			(118)	1	(6)			
Closing balance of Fund .....	1,292	1,113	10,676	9,544	1,029	1,386	(3)	(3)
Net claims during the period <sup>(4)</sup> .....			617	719	*	*	19	75
Five year average of net claims paid .....			483	425	*	*	90	92

\*Not applicable.

<sup>(1)</sup> The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to \$100,000 per depositor, per institution. The Corporation is funded by premiums assessed against its member institutions.<sup>(2)</sup> Canada Mortgage and Housing Corporation (CMHC) administers two funds: the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund (MBSGF). The MIF provides insurance for a fee, to lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by lending institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF is produced as of September 30 of each year. The Corporation determines provisions for claims and unearned premiums at December 31 using valuation factors taking into account new business, claims and interest for the last quarter. The MBSGF supports two CMHC guarantee products: *National Housing Act* (NHA) Mortgage-Backed Securities and Canada Mortgage Bonds. The Mortgage-Backed Securities (MBS) program was implemented in 1987. For a guarantee fee paid by approved financial institutions, CMHC and ultimately the Government guarantee timely payment of monthly principal and interest to MBS investors who participate in a pool of insured residential mortgages which have been repackaged by the financial institution into investments which can be sold to investors in denominations as low as \$1,000. The Canada Mortgage Bond (CMB) program was implemented in 2001. Under this program, bonds are issued by a special purpose trust known as Canada Housing Trust and sold to investors in denominations as low as \$1,000. The proceeds of the bonds are used to purchase mortgages packaged into newly issued NHA MBS. Canada Mortgage Bonds of \$213,251 million (\$199,238 million in 2011) including accrued interest, issued by the Trust carry the full faith and credit of the Government of Canada. The timely payment of semi-annual interest and principal at maturity is guaranteed by the Government of Canada through CMHC.<sup>(3)</sup> Export Development Canada (EDC) provides export and foreign investment insurance to Canadian businesses to facilitate and develop export trade. The insurance program has been adequate to provide for the full cost of claims experienced to date and for the cost of future claims established based on previous claims experience. The Corporation does not maintain a separate fund for its insurance program and therefore the balance of the fund is not available. EDC maintains an allowance for claims on insurance which is based on an actuarial review of net loss experience and potential net losses. The balance of the allowance is \$647 million (\$477 million in 2011).<sup>(4)</sup> Refers to the difference between claims and amounts received from sales of related assets and other recoveries.





# SECTION 12

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

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Government  
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Prepared by the  
Receiver General for Canada

# Public Accounts of Canada

# 2012

## Volume II

Details of  
Expenses and  
Revenues

Canada





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# 2012

## Volume II



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# VOLUME II

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*PUBLIC ACCOUNTS OF CANADA*

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# INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

## Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

## Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited consolidated financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

The content of Volume II is summarized as follows:

### Summary Tables and Appendices (Section 1)

Section 1 includes summary tables which provide the summaries of the financial transactions contained in the ministerial sections.

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

### Ministerial Sections (Sections 2 to 27)

There is one section for each ministry. The department and agencies, for which a Minister is responsible to Parliament, are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of the strategic outcomes and program activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*  
Displays by department and agencies the source and disposition of each budgetary and non-budgetary authority granted by

Parliament in Appropriation Acts and other statutes.

- *Program Activity*  
Displays by department and agencies the total authorities available for use and the authorities used in the current year for each program activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).
- *Transfer Payments*  
Displays by department and agencies the source and disposition of authorities for each transfer payment.
- *Details of Respendable Amounts*  
Displays by department and agencies the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.
- *Revenues*  
Displays by department and agencies the nature of revenues under each main revenue classification.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1 (e.g. data in the *Transfer Payments* statement can be traced to the *Program Activity* statement which in turn can be traced to the *Ministry Summary* statement; data in the *Ministry Summary* statement can be traced to the *Summary Tables* (5, 6 and 7) in Section 1.

Volume II is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Certain Summary Tables and Appendices and the *Ministry Summary* in the Ministerial Sections display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**

- *Available from previous years*

Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.

- *Main and Supplementary Estimates*

Include the spending authorities requested in the Estimates as well as forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.

- *Adjustments, warrants and transfers*

Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10, 15, 25, 30 and 33 or changes in ministry responsibility;

- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;

- changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;

- amounts of previous years' overexpenditures paid or settled in the current year and proceeds from the disposal of surplus Crown assets;

- Governor General Special Warrants to cover payments that are required when Parliament is dissolved for a general election.

- *Total available for use*

Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

- **Disposition of Authorities**

- *Used in the current year*

Amounts spent in the current year (net of actual revenues and receipts available for spending).

- *Lapsed (variance under)*

The amount of the lapse is the total authority available for use in the current year less the total of a) amount used in the current year and b) the amount available for use in subsequent years.

- *Overexpended (variance over)*

Excess of spending over authorities granted.

- *Available for use in subsequent years*

Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.

- *Used in the previous year*

Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".



# SECTION 1

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Summary Tables and Appendices

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TABLE 1

## Consolidated Statement of Revenues and Expenses

Table 1 presents revenues and expenses for fiscal year 2011–2012. In addition, detailed information is provided in Section 3 of Volume 1 of the *Public Accounts of Canada*.

(in thousands of dollars)

REVENUES	2011-2012	EXPENSES	2011-2012
<b>TAX REVENUES—</b>		<b>Transfer payments—</b>	
Income tax revenues—		Old age security benefits, guaranteed income supplement and spouse's allowance	38,044,644
Personal	119,268,567	Major transfer payments to other levels of government—	
Corporate	31,701,858	Canada health transfer	27,173,831
Non-resident	5,300,927	Canada social transfer	11,514,064
	156,271,352	Fiscal arrangements	19,187,877
Other taxes and duties—		Quebec abatement	(3,929,322)
Goods and services tax	28,370,119	Other major transfers	2,847,236
Energy taxes—			56,793,686
Excise tax—Gasoline	4,202,930	Employment insurance benefits	17,647,567
Excise tax—Aviation gasoline and diesel fuel	1,125,419	Children's benefits	12,725,842
	5,328,349	Other transfer payments	34,512,670
Customs import duties	3,861,607	<b>Total transfer payments</b>	<b>159,724,409</b>
Other excise taxes and duties—		<b>Other program expenses—</b>	
Excise duties	4,482,308	Crown corporations	8,198,198
Air travellers security charges	631,003	Agriculture and Agri-Food	1,672,597
Miscellaneous excise taxes and duties	432,363	Canada Revenue Agency	7,939,465
	5,545,674	Environment	1,632,021
	43,105,749	Fisheries and Oceans	1,737,506
<b>TOTAL TAX REVENUES</b>	<b>199,377,101</b>	Foreign Affairs and International Trade	2,345,566
<b>EMPLOYMENT INSURANCE PREMIUMS</b>	<b>18,556,080</b>	Health	2,723,551
<b>OTHER REVENUES—</b>		Human Resources and Skills Development	3,462,006
Crown corporations—		Indian Affairs and Northern Development	1,267,840
Consolidated Crown corporations	4,040,807	Industry	2,585,973
Enterprise Crown corporations and other government business enterprises—		Justice	1,134,805
Share of annual profit	5,349,980	National Defence	22,783,420
Interest and other	2,633,187	Natural Resources	999,506
	12,023,974	Public Safety and Emergency Preparedness	9,410,633
Other programs—		Public Works and Government Services	3,186,999
Return on investments	1,174,832	Treasury Board	2,554,126
Sales of goods and services	8,382,189	Other ministries	7,038,059
Miscellaneous revenues	4,020,628	<b>Total other program expenses</b>	<b>80,672,271</b>
	13,577,649	<b>Total program expenses</b>	<b>240,396,680</b>
Net foreign exchange—		<b>Public debt charges</b>	<b>31,026,188</b>
Exchange Fund Account	1,672,438	<b>TOTAL EXPENSES</b>	<b>271,422,868</b>
International Monetary Fund	552		
Other	(4,308)		
	1,668,682		
<b>TOTAL OTHER REVENUES</b>	<b>27,270,305</b>	<b>ANNUAL DEFICIT</b>	<b>(26,219,382)</b>
<b>TOTAL REVENUES</b>	<b>245,203,486</b>		

## Ministerial Expenditures by Type

Table 2a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Consolidated Statement of Operations and Accumulated Deficit in Section 2 of Volume I.

Section	Department or agency	Transfer payments <sup>(1)</sup>							Total ministerial net expenditures			
		Old age security benefits <sup>(2)</sup>	Canada health transfer	Canada social transfer	Fiscal arrangements	Quebec abatement	Other <sup>(3)</sup>	Total transfer payments				
<b>2</b>	<b>Agriculture and Agri-Food —</b>											
	Department	...	...	...	...	...	1,739,823	1,739,823	817,832	...	2,557,655	
	Canadian Dairy Commission	...	...	...	...	...	...	...	4,480	...	4,480	
	Canadian Food Inspection Agency	...	...	...	...	...	5,402	5,402	732,294	...	737,696	
	Canadian Grain Commission	...	...	...	...	...	...	...	34,820	...	34,820	
	<b>Total Ministry</b>	...	...	...	...	...	<b>1,745,225</b>	<b>1,745,225</b>	<b>1,589,426</b>	...	<b>3,334,651</b>	
<b>3</b>	<b>Atlantic Canada Opportunities Agency</b>											
	Department	...	...	...	...	...	236,470	236,470	93,984	...	330,454	
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	77,191	...	77,191	
	<b>Total Ministry</b>	...	...	...	...	...	<b>236,470</b>	<b>236,470</b>	<b>171,175</b>	...	<b>407,645</b>	
<b>4</b>	<b>Canada Revenue Agency</b>	...	...	...	...	...	<b>439,829</b>	<b>439,829</b>	<b>3,911,463</b>	...	<b>4,351,292</b>	
<b>5</b>	<b>Canadian Heritage</b>											
	Department	...	...	...	...	...	1,072,931	1,072,931	235,561	...	1,308,492	
	Canada Council for the Arts	...	...	...	...	...	...	...	181,418	...	181,418	
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	1,134,319	...	1,134,319	
	Canadian Museum for Human Rights	...	...	...	...	...	...	...	21,799	...	21,799	
	Canadian Museum of Civilization	...	...	...	...	...	...	...	65,198	...	65,198	
	Canadian Museum of Immigration at Pier 21	...	...	...	...	...	...	...	13,825	...	13,825	
	Canadian Museum of Nature	...	...	...	...	...	...	...	28,592	...	28,592	
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	...	15,683	...	15,683	
	Library and Archives of Canada	...	...	...	...	...	1,777	1,777	110,244	...	112,021	
	National Arts Centre Corporation	...	...	...	...	...	...	...	35,781	...	35,781	
	National Battlefields Commission	...	...	...	...	...	...	...	9,804	...	9,804	
	National Film Board	...	...	...	...	...	250	250	66,602	...	66,602	
	National Gallery of Canada	...	...	...	...	...	...	...	49,586	...	49,586	
	National Museum of Science and Technology	...	...	...	...	...	...	...	30,304	...	30,304	
	Public Service Commission	...	...	...	...	...	...	...	105,606	...	105,606	
	Public Service Labour Relations Board	...	...	...	...	...	...	...	13,447	...	13,447	



	Public Service Staffing Tribunal	...	...	...	...	...	4,936	...	4,936
	Registry of the Public Servants Disclosure	...	...	...	...	...	1,687	...	1,687
	Protection Tribunal	...	...	...	...	...	105,667	...	105,667
	Telefilm Canada	...	...	...	...	...	2,230,059	...	3,305,017
	<b>Total Ministry</b>	...	...	...	...	1,074,958	1,074,958	...	...
6	<b>Citizenship and Immigration</b>								
	Department	...	...	...	...	948,590	948,590	...	1,583,491
	Immigration and Refugee Board of Canada	...	...	...	...	...	140,808	...	140,808
	<b>Total Ministry</b>	...	...	...	...	948,590	948,590	...	1,724,299
7	<b>Economic Development Agency of Canada for the Regions of Quebec</b>	...	...	...	...	252,576	252,576	...	305,921
8	<b>Environment</b>								
	Department	...	...	...	...	106,167	106,167	...	1,008,476
	Canadian Environmental Assessment Agency	...	...	...	...	3,063	3,063	...	29,558
	National Round Table on the Environment and the Economy	...	...	...	...	...	5,364	...	5,364
	Parks Canada Agency	...	...	...	...	13,652	13,652	...	678,012
	<b>Total Ministry</b>	...	...	...	...	122,882	122,882	...	1,721,410
9	<b>Finance</b>								
	Department	...	27,173,831	11,514,064	19,171,403	(3,929,322)	2,061,114	55,991,090	84,141,930
	Auditor General	...	...	...	...	...	...	...	89,812
	Canadian International Trade Tribunal	...	...	...	...	...	...	...	10,529
	Financial Consumer Agency of Canada	...	...	...	...	...	...	...	12,282
	Financial Transactions and Reports Analysis Centre of Canada	...	...	...	...	...	...	...	59,228
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	...	(12,605)
	PPP Canada Inc.	...	...	...	...	...	...	...	287,700
	<b>Total Ministry</b>	...	27,173,831	11,514,064	19,171,403	(3,929,322)	2,061,114	55,991,090	84,588,876
10	<b>Fisheries and Oceans</b>	...	...	...	...	...	128,647	128,647	1,880,883
11	<b>Foreign Affairs and International Trade</b>								
	Department	...	...	...	...	...	781,937	781,937	2,482,466
	Canadian Commercial Corporation	...	...	...	...	...	...	...	15,481
	Canadian International Development Agency	...	...	...	...	...	3,587,097	3,587,097	3,927,263
	Export Development Canada (Canada Account)	...	...	...	...	...	47,285	47,285	54,338
	International Development Research Centre	...	...	...	...	...	...	...	237,908
	International Joint Commission (Canadian Section)	...	...	...	...	...	...	...	8,051
	National Capital Commission	...	...	...	...	...	...	...	107,486
	<b>Total Ministry</b>	...	...	...	...	...	4,416,319	4,416,319	6,832,993

**Ministerial Expenditures by Type—Continued**  
(in thousands of dollars)

in thousands of dollars)

Section	Department or agency	Transfer payments <sup>(1)</sup>							Total ministerial net expenditures		
		Old age security benefits <sup>(2)</sup>	Canada health transfer	Canada social transfer	Fiscal arrangements	Alternative payments for standing programs	Other <sup>(3)</sup>	Total transfer payments			
12	Governor General	...	...	...	...	...	523	523	21,204	...	21,727
13	Health Department	...	...	...	...	...	1,599,762	1,599,762	2,186,538	...	3,786,300
	Assisted Human Reproduction Agency of Canada	...	...	...	...	...	950,730	950,730	3,464	...	3,464
	Canadian Institutes of Health Research	...	...	...	...	...	...	...	58,361	...	1,009,091
	Canadian Northern Economic Development Agency	...	...	...	...	...	31,993	31,993	16,607	...	48,600
	Hazardous Materials Information Review Commission	...	...	...	...	...	...	...	4,531	...	4,531
	Patented Medicine Prices Review Board	...	...	...	...	...	...	...	11,754	...	11,754
	Public Health Agency of Canada	...	...	...	...	...	193,291	193,291	443,209	...	636,500
	Total Ministry	...	...	...	...	...	2,775,776	2,775,776	2,724,464	...	5,500,240
14	Human Resources and Skills Development Department	38,062,821	...	...	...	...	6,421,243	44,484,064	1,469,388	...	45,953,452
	Canada Industrial Relations Board	...	...	...	...	...	...	...	13,699	...	13,699
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	2,048,259	...	2,048,259
	Canadian Artists and Producers Professional Relations Tribunal	...	...	...	...	...	...	...	1,283	...	1,283
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	...	5,290	...	5,290
	Office of the Co-ordinator, Status of Women	...	...	...	...	...	18,285	18,285	11,150	...	29,435
	Total Ministry	38,062,821	...	...	...	...	6,439,528	44,502,349	3,549,069	...	48,051,418
15	Indian Affairs and Northern Development Department	...	...	...	...	...	6,453,896	6,453,896	1,426,987	...	7,880,883
	Canadian Polar Commission	...	...	...	...	...	10	10	1,253	...	1,263
	First Nations Statistical Institute	...	...	...	...	...	...	...	3,957	...	3,957
	Indian Residential Schools Truth and Reconciliation Commission	...	...	...	...	...	...	...	19,245	...	19,245
	Registry of the Specific Claims Tribunal	...	...	...	...	...	...	...	2,435	...	2,435
	Total Ministry	...	...	...	...	...	6,453,906	6,453,906	1,453,877	...	7,907,783
16	Industry Department	...	...	...	...	...	973,040	973,040	473,670	...	1,446,710
	Canadian Space Agency	...	...	...	...	...	47,041	47,041	362,094	...	409,135

SUMMARY TABLES 1.7

## 1.8 SUMMARY TABLES

TABLE 2

### Ministerial Expenditures by Type—Concluded

(in thousands of dollars)

(in thousands of dollars)

Section	Department or agency	Transfer payments <sup>(1)</sup>					Total transfer payments	Other program expenditures	Public debt charges	Total ministerial net expenditures
		Old age security benefits <sup>(2)</sup>	Canada health transfer	Canada social transfer	Fiscal arrangements	Alternative payments for standing programs				
21	Privy Council	...	...	...	...	...	2,773	152,657	...	155,430
	Department	...	...	...	...	...	...	...	...	...
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	5,561	...	5,561
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	31,794	...	31,794
	Chief Electoral Officer	...	...	...	...	...	89,790	259,562	...	349,352
	Office of the Commissioner of Official Languages	...	...	...	...	...	...	22,355	...	22,355
	Public Appointments Commission Secretariat	...	...	...	...	...	...	135	...	135
	Security Intelligence Review Committee	...	...	...	...	...	...	2,833	...	2,833
		...	...	...	...	...	92,563	474,897	...	567,460
	Total Ministry	...	...	...	...	...	92,563	474,897	...	567,460
22	Public Safety and Emergency Preparedness	...	...	...	...	...	244,162	157,403	...	401,565
	Department	...	...	...	...	...	...	1,835,297	...	1,835,297
	Canada Border Services Agency	...	...	...	...	...	...	539,886	...	539,886
	Canadian Security Intelligence Service	...	...	...	...	...	1,484	2,665,370	...	2,666,854
	Correctional Service of Canada	...	...	...	...	...	...	52,188	...	52,188
	National Parole Board	...	...	...	...	...	...	4,936	...	4,936
	Office of the Correctional Investigator	...	...	...	...	...	137,973	2,836,603	...	2,974,576
	Royal Canadian Mounted Police	...	...	...	...	...	...	1,692	...	1,692
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	7,881	...	7,881
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	383,619	8,101,256	...	8,484,875
Total Ministry	...	...	...	...	...	383,619	8,101,256	...	8,484,875	
23	Public Works and Government Services	...	...	...	...	...	5,212	2,788,297	...	2,793,509
	Department	...	...	...	...	...	...	30,373	...	30,373
	Old Port of Montreal Corporation Inc.	...	...	...	...	...	...	622,344	...	622,344
	Shared Services Canada	...	...	...	...	...	...	...	...	...
	Total Ministry	...	...	...	...	...	5,212	3,441,014	...	3,446,226
24	Transport	...	...	...	...	...	426,683	854,508	...	1,281,191
	Department	...	...	...	...	...	...	22,210	...	22,210
	Canada Post Corporation	...	...	...	...	...	...	515,006	...	515,006
	Canadian Air Transport Security Authority	...	...	...	...	...	...	29,308	...	29,308
	Canadian Transportation Agency	...	...	...	...	...	...	...	...	...



	Federal Bridge Corporation Limited	...	...	...	...	...	...	...	13,994	...	...	13,994
	Marine Atlantic Inc.	...	...	...	...	...	...	...	183,291	...	...	183,291
	Office of Infrastructure of Canada	...	...	...	...	...	...	...	63,695	...	...	63,695
	The Jacques Cartier and Champlain Bridges	...	...	...	...	...	...	4,476,415	4,476,415	...	...	4,540,110
	Incorporated	...	...	...	...	...	...	...	97,330	...	...	97,330
	Transportation Appeal Tribunal of Canada	...	...	...	...	...	...	...	1,856	...	...	1,856
	VIA Rail Canada Inc.	...	...	...	...	...	...	...	493,795	...	...	493,795
	<b>Total Ministry</b>	...	...	...	...	...	...	4,903,098	4,903,098	...	...	7,178,091
<b>25</b>	<b>Treasury Board</b>											
	Secretariat	...	...	...	...	...	...	759	759	...	...	2,504,508
	Canada School of Public Service	...	...	...	...	...	...	170	170	...	...	125,941
	Office of the Commissioner of Lobbying	...	...	...	...	...	...	...	4,861	...	...	4,861
	Office of the Public Sector Integrity Commissioner	...	...	...	...	...	...	15	15	...	...	5,666
	<b>Total Ministry</b>	...	...	...	...	...	...	944	944	...	...	2,640,976
<b>26</b>	<b>Veterans Affairs</b>											
	Department	...	...	...	...	...	...	2,511,674	2,511,674	...	...	3,497,087
	Veterans Review and Appeal Board	...	...	...	...	...	...	...	12,747	...	...	12,747
	<b>Total Ministry</b>	...	...	...	...	...	...	2,511,674	2,511,674	...	...	3,509,834
<b>27</b>	<b>Western Economic Diversification</b>											
		...	...	...	...	...	...	140,346	140,346	...	...	195,283
	<b>Total ministerial net expenditures</b>	38,062,821	27,173,831	11,514,064	19,171,403	(3,929,322)	41,313,488	133,306,285	67,045,216	27,881,332	228,232,833	

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Transfer payments for employment insurance benefits are reported in Table 2a.

(2) Includes the guaranteed income supplement and the spouse's allowance.

(3) Transfer payments for Canada child tax benefits are reported in Table 2a.

TABLE 2a

## Recapitulation of External Expenses by Type

Table 2a reconciles total ministerial net expenditures (Table 2) with external expenses reported in Table 1 of this section and in the Consolidated Statement of Operations and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations and other entities, the tax credits and repayments and the elimination of internal expenses.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
<b>Transfer payments—</b>							
Old age security benefits, guaranteed income supplement and spouse's allowance	38,062,821	...	(18,177)	...	...	...	38,044,644
<i>Major transfer payments to other levels of government—</i>							
Canada health transfer	27,173,831	...	...	...	...	...	27,173,831
Canada social transfer	11,514,064	...	...	...	...	...	11,514,064
Fiscal arrangements	19,171,403	...	16,474	...	...	...	19,187,877
Quebec abatement	(3,929,322)	...	...	...	...	...	(3,929,322)
Other major transfers	3,766,048	...	(918,812)	...	...	...	2,847,236
<i>Total major transfer payments to other levels of government</i>	<i>57,696,024</i>	<i>...</i>	<i>(902,338)</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>56,793,686</i>
Employment insurance benefits	...	17,647,567	...	...	...	...	17,647,567
Children's benefits	2,691,017	...	(14,156)	...	10,048,981	...	12,725,842
Other transfer payments <sup>(1)</sup>	34,856,423	206,233	(920,347)	370,361	...	...	34,512,670
<b>Total transfer payments</b>	<b>133,306,285</b>	<b>17,853,800</b>	<b>(1,855,018)</b>	<b>370,361</b>	<b>10,048,981</b>	<b>...</b>	<b>159,724,409</b>
<b>Other program expenses—</b>							
Crown corporations	...	...	...	8,198,198	...	...	8,198,198
Agriculture and Agri-Food	1,589,426	...	103,445	(4,479)	...	(15,795)	1,672,597
Canada Revenue Agency	3,911,463	...	4,096,953	...	...	(68,951)	7,939,465
Environment	1,598,528	8,671	46,720	...	...	(21,898)	1,632,021
Fisheries and Oceans	1,752,236	125	17,560	...	...	(32,415)	1,737,506
Foreign Affairs and International Trade	2,416,674	...	311,870	(360,875)	...	(22,103)	2,345,566
Health	2,724,464	...	23,318	...	...	(24,231)	2,723,551
Human Resources and Skills Development	3,549,069	1,825,589	(1,723,145)	...	...	(189,507)	3,462,006
Indian Affairs and Northern Development	1,453,877	2,172	(156,258)	(3,957)	...	(27,994)	1,267,840
Industry	2,330,823	...	352,106	(90,093)	...	(6,863)	2,585,973
Justice	1,163,558	...	(20,270)	...	...	(8,483)	1,134,805
National Defence	20,274,131	(105,976)	2,708,084	...	...	(92,819)	22,783,420
Natural Resources	1,763,080	669	(30,114)	(719,031)	...	(15,098)	999,506
Public Safety and Emergency Preparedness	8,101,256	...	1,459,845	...	...	(150,468)	9,410,633
Treasury Board	3,441,014	30,919	(84,712)	(30,373)	...	(169,849)	3,186,999
Other ministries <sup>(2)</sup>	2,640,032	...	(80,394)	...	...	(5,512)	2,554,126
Other program expenses	67,045,216	(272,671)	2,300,837	(3,284,470)	...	(41,222)	7,038,059
<b>Total other program expenses</b>	<b>67,045,216</b>	<b>1,489,498</b>	<b>9,325,845</b>	<b>3,704,920</b>	<b>...</b>	<b>(893,208)</b>	<b>80,672,271</b>
<b>Total program expenses</b>	<b>200,351,501</b>	<b>19,343,298</b>	<b>7,470,827</b>	<b>4,075,281</b>	<b>10,048,981</b>	<b>(893,208)</b>	<b>240,396,680</b>
<b>Public debt charges</b>	<b>27,881,332</b>	<b>(6,752)</b>	<b>3,151,608</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>31,026,188</b>
<b>TOTAL EXPENSES</b>	<b>228,232,833</b>	<b>19,336,546</b>	<b>10,622,435</b>	<b>4,075,281</b>	<b>10,048,981</b>	<b>(893,208)</b>	<b>271,422,868</b>

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Details of other transfer payments are presented in Table 2b.

(2) Details of other program expenses of other ministries are presented in Table 2c.

TABLE 2b

## Details of Other Transfer Payments by Ministry

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
Agriculture and Agri-Food	1,745,225	377	(74,921)	...	...	...	1,670,681
Atlantic Canada Opportunities Agency	236,470	...	(64,796)	...	...	...	171,674
Canada Revenue Agency	439,829	...	<sup>9</sup>	...	...	...	439,838
Canadian Heritage	1,074,958	...	(5,031)	...	...	...	1,069,927
Citizenship and Immigration	948,590	...	(8,821)	...	...	...	939,769
Economic Development Agency of Canada for the Regions of Quebec	252,576	...	(83,305)	...	...	...	169,271
Environment	122,882	...	(35,931)	...	...	...	86,951
Finance	500,914	...	20,565	...	...	...	521,479
Fisheries and Oceans	128,647	...	...	...	...	...	128,647
Foreign Affairs and International Trade	4,416,319	...	(94,934)	...	...	...	4,321,385
Governor General	523	...	(523)	...	...	...	...
Health	2,775,776	...	(107,227)	...	...	...	2,668,549
Human Resources and Skills Development	3,748,511	205,856	2,309,777	...	...	...	6,264,144
Indian Affairs and Northern Development	6,453,906	...	(514,642)	...	...	...	5,939,264
Industry	3,075,912	...	(302,008)	(177,000)	...	...	2,596,904
Justice	382,047	...	(10,888)	...	...	...	371,159
National Defence	209,746	...	(320)	...	...	...	209,426
Natural Resources	2,510,676	...	62,515	...	...	...	2,573,191
Parliament	1,308	...	(45)	...	...	...	1,263
Privy Council	92,563	...	...	...	...	...	92,563
Public Safety and Emergency Preparedness	383,619	...	631,150	...	...	...	1,014,769
Public Works and Government Services	5,212	...	(48)	...	...	...	5,164
Transport	2,697,250	...	(196,162)	...	...	...	2,501,088
Treasury Board	944	...	(307)	...	...	...	637
Veterans Affairs	2,511,674	...	(2,442,871)	...	...	...	68,803
Western Economic Diversification	140,346	...	(1,583)	...	...	...	138,763
Sub total	34,856,423	206,233	(920,347)	(177,000)	...	...	33,965,309
Provision for valuation and other items	...	...	...	547,361	...	...	547,361
Total other transfer payments	34,856,423	206,233	(920,347)	370,361	...	...	34,512,670

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 2c

## Details of Other Program Expenses of Other Ministries

Table 2c presents details of the other program expenses of other ministries reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
Atlantic Canada Opportunities Agency	171,175	...	16,393	(77,191)	...	(674)	109,703
Canadian Heritage	2,230,059	90	11,541	(1,666,489)	...	(5,955)	569,246
Citizenship and Immigration	775,709	...	(48,791)	...	...	(5,642)	721,276
Economic Development Agency of Canada for the Regions of Quebec	53,345	...	12,940	...	...	(254)	66,031
Finance	716,454	...	91,861	(287,700)	...	(4,813)	515,802
Governor General	21,204	...	(405)	...	...	(75)	20,724
Parliament	564,652	...	2,285	...	...	(1,542)	565,395
Privy Council	474,897	...	(2,546)	...	...	(598)	471,753
Transport	2,274,993	3,470	162,337	(1,373,452)	...	(18,520)	1,048,828
Veterans Affairs	998,160	...	32,155	...	...	(2,821)	1,027,494
Western Economic Diversification	54,937	...	1,987	...	...	(328)	56,596
Sub total	8,335,585	3,560 (276,231)	279,757 2,021,080	(3,404,832) 120,362	...	(41,222)	5,172,848
Provision for valuation and other items	...	...	...	...	...	...	1,865,211
Total other program expenses	8,335,585	(272,671)	2,300,837	(3,284,470)	...	(41,222)	7,038,059

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.



TABLE 3

## Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total ministerial net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total ministerial net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Consolidated Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Less: revenues netted against expenditures																		
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Transfer payments (10)	Public debt charges (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
2	Agriculture and Agri-Food																	
	Department	582,718	22,928	7,805	118,264	4,655	25,932	44,304	8,513	42,584	1,739,823	...	12,178	2,609,704	44,625	7,424	52,049	2,557,655
	Canadian Dairy Commission	6,143	409	54	1,256	349	69	19	...	50	...	...	(3,869)	4,480	...	...	...	4,480
	Canadian Food Inspection Agency	583,997	25,047	1,424	62,240	7,796	16,692	17,513	...	14,012	5,402	...	3,573	737,696	...	...	...	737,696
	Canadian Grain Commission	65,988	4,259	218	2,131	4,184	1,321	952	...	2,854	...	...	(13)	81,894	47,074	...	47,074	34,820
	Total Ministry	1,238,846	52,643	9,501	183,891	16,984	44,014	62,788	8,513	59,500	1,745,225	...	11,869	3,433,774	91,699	7,424	99,123	3,334,651
3	Atlantic Canada Opportunities Agency																	
	Department	75,361	4,453	475	10,211	2,070	213	419	...	1,467	236,470	...	(685)	330,454	...	...	...	330,454
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	77,191	77,191	...	...	...	77,191
	Total Ministry	75,361	4,453	475	10,211	2,070	213	419	...	1,467	236,470	...	...	76,506	407,645	...	...	407,645
4	Canada Revenue Agency	3,189,923	161,754	8,932	332,570	298,437	119,872	26,631	...	85,448	439,829	...	3,080	4,666,476	138,829	176,355	315,184	4,351,292
5	Canadian Heritage																	
	Department	197,519	5,683	9,534	21,116	1,674	1,493	2,413	...	1,991	1,072,931	...	559	1,314,913	4,429	1,992	6,421	1,308,492
	Canada Council for the Arts	...	...	...	...	...	...	...	...	...	...	...	181,418	181,418	...	...	...	181,418
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	...	1,134,319	...	...	...	1,134,319

TABLE 3

### Ministerial Expenditures by Standard Object—Continued

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (1) (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (2) (8)	Acquisition of machinery and equipment (3) (9)	Transfer payments (4) (10)	Public debt charges (3) (11)	Other subsidies and payments (12) (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
	Canadian Museum for Human Rights	...	...	...	...	...	...	...	...	...	...	...	21,799	21,799	...	...	...	21,799
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	65,198	65,198	...	...	...	65,198
	Canadian Museum of Immigration at Pier 21	...	...	...	...	...	...	...	...	...	...	...	13,825	13,825	...	...	...	13,825
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	28,592	28,592	...	...	...	28,592
	Canadian Radio-television and Telecommunications Commission	46,677	2,249	1,035	5,254	383	1,196	442	...	1,401	...	...	1	58,638	42,955	...	42,955	15,683
	Library and Archives of Canada	90,344	1,913	243	9,001	2,649	1,504	1,408	755	2,466	1,777	...	267	112,327	306	...	306	112,021
	National Arts Centre	...	...	...	...	...	...	...	...	...	...	...	35,781	35,781	...	...	...	35,781
	Corporation	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	National Battlefields Commission	3,952	131	314	703	69	783	714	639	287	...	...	2,212	9,804	...	...	...	9,804
	National Film Board	39,105	3,137	1,454	14,520	8,037	1,383	1,121	...	2,948	250	...	848	72,803	5,890	61	5,951	66,852
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	49,586	49,586	...	...	...	49,586
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	30,304	30,304	...	...	...	30,304
	Public Service Commission	98,559	1,481	371	9,584	1,563	1,418	599	...	2,671	...	...	439	116,485	85	10,794	10,879	105,606
	Public Service Labour Relations Board	9,590	778	53	2,031	520	80	177	...	360	...	...	(142)	13,447	...	...	...	13,447
	Public Service Staffing Tribunal	4,127	227	51	249	141	5	18	...	11	...	...	107	4,936	...	...	...	4,936
	Registry of the Public Servants	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Disclosure Protection Tribunal	993	21	7	328	18	211	25	...	83	...	...	1	1,687	...	...	...	1,687
	Telefilm Canada	...	...	...	...	...	...	...	...	...	...	...	105,667	105,667	...	...	...	105,667
	<b>Total Ministry</b>	<b>490,866</b>	<b>15,620</b>	<b>13,062</b>	<b>62,786</b>	<b>14,854</b>	<b>8,073</b>	<b>6,917</b>	<b>1,394</b>	<b>12,218</b>	<b>1,074,958</b>	<b>...</b>	<b>1,670,781</b>	<b>3,371,529</b>	<b>53,665</b>	<b>12,847</b>	<b>66,512</b>	<b>3,305,017</b>
6	<b>Citizenship and Immigration</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Department	431,669	19,559	6,407	143,580	8,719	4,924	5,805	...	5,529	948,590	...	8,709	1,583,491	...	...	...	1,583,491
	Immigration and Refugee Board of Canada	108,866	3,856	166	21,423	416	3,414	736	...	1,763	...	...	168	140,808	...	...	...	140,808
	<b>Total Ministry</b>	<b>540,535</b>	<b>23,415</b>	<b>6,573</b>	<b>165,003</b>	<b>9,135</b>	<b>8,338</b>	<b>6,541</b>	<b>...</b>	<b>7,292</b>	<b>948,590</b>	<b>...</b>	<b>8,877</b>	<b>1,724,299</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,724,299</b>

7	Economic Development Agency of Canada for the Regions of Quebec	44,799	1,356	407	4,948	614	37	211	...	880	252,576	...	93	305,921	...	305,921
		640,074	47,025	2,690	126,097	22,314	21,566	34,674	1,800	60,451	106,167	...	4,072	1,066,930	36,940	21,514 58,454 1,008,476
8	Environment Department Canadian Environmental Assessment Agency National Round Table on the Environment and the Economy Parks Canada Agency	23,897	1,367	385	3,788	334	40	79	...	309	3,063	...	16	33,278	3,392	328 3,720 29,558
		3,595	320	214	1,043	31	61	29	...	66	...	...	5	5,364	...	...
		383,317	20,333	10,695	88,829	14,349	62,018	39,500	10,108	20,697	13,652	...	14,514	678,012	...	678,012
	Total Ministry	1,050,883	69,045	13,984	219,757	37,028	83,685	74,282	11,908	81,523	122,882	...	18,607	1,783,584	40,332	21,842 62,174 1,721,410
9	Finance Department Auditor General Canadian International Trade Tribunal Financial Consumer Agency of Canada Financial Transactions and Reports Analysis Centre of Canada Office of the Superin- tendent of Financial Institutions PPP Canada Inc.	92,304	3,591	9,699	13,893	398	422	115,284	...	8,026	55,991,090	27,881,332	26,076	84,142,115	...	185 84,141,930
		78,158	4,071	485	5,441	348	939	549	...	666	...	...	2	90,659	847	...
		8,983	238	65	645	31	282	78	...	207	...	...	...	10,529	...	...
		7,231	395	195	2,849	795	57	83	261	351	...	...	65	12,282	...	...
		42,765	1,592	178	4,218	4,020	3,298	429	...	2,722	...	...	6	59,228	...	...
		90,737	4,260	896	12,132	6,781	1,524	406	541	7,227	...	...	319	124,823	130,161	7,267 137,428 (12,605)
		...	...	...	...	...	...	...	...	...	...	...	287,700	287,700	...	287,700
	Total Ministry	320,178	14,147	11,518	39,178	12,373	6,522	116,829	802	19,199	55,991,090	27,881,332	314,168	84,727,336	131,008	7,452 138,460 84,588,876
10	Fisheries and Oceans	1,005,426	70,621	2,858	221,076	15,018	195,499	102,422	40,349	123,181	128,647	...	16,018	1,921,115	40,211	21 40,232 1,880,883
11	Foreign Affairs and International Trade Department Canadian Commercial Corporation Canadian International Development Agency Export Development Canada (Canada Account) International Development Research Centre International Joint Commis- sion (Canadian Section) National Capital Commission	1,145,477	180,954	16,716	247,322	193,982	48,718	65,765	52,104	83,016	781,937	...	6,049	2,822,040	324,449	15,125 339,574 2,482,466
		...	...	...	...	...	...	...	...	...	...	...	15,481	15,481	...	...
		201,012	9,570	245	20,459	2,411	2,802	980	...	823	3,587,097	...	101,864	3,927,263	...	...
		...	...	...	7,054	...	...	...	...	...	47,285	...	(1)	54,338	...	...
		...	...	...	...	...	...	...	...	...	...	...	237,908	237,908	...	...
		3,768	791	71	2,270	415	48	72	...	593	...	...	23	8,051	...	...
		...	...	...	...	...	...	...	...	...	...	...	107,486	107,486	...	...
	Total Ministry	1,350,257	191,315	17,032	277,105	196,808	51,568	66,817	52,104	84,432	4,416,319	...	468,810	7,172,567	324,449	15,125 339,574 6,832,993

TABLE 3

### Ministerial Expenditures by Standard Object—Continued

(in thousands of dollars)

Less: revenues netted against expenditures																		
Section	Department or agency	Personnel (1)	Transportation and communi- cations (2)	Information (3)	Professional and special services <sup>(1)</sup> (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works <sup>(2)</sup> (8)	Acquisition of machinery and equipment <sup>(3)</sup> (9)	Transfer payments <sup>(4)</sup> (10)	Public debt charges <sup>(5)</sup> (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
12	Governor General	16,635	1,080	385	1,514	99	322	830	...	304	523	...	35	21,727	...	...	...	21,727
13	Health																	
	Department	976,448	235,396	15,867	482,270	12,946	40,862	456,551	3,608	61,934	1,599,762	...	(5,070)	3,880,574	85,247	9,027	94,274	3,786,300
	Assisted Human Reproduction Agency of Canada	1,833	223	54	1,219	118	2	12	...	2	...	...	1	3,464	...	...	...	3,464
	Canadian Institutes of Health Research	48,110	3,929	1,058	3,583	368	700	277	...	316	950,730	...	20	1,009,091	...	...	...	1,009,091
	Canadian Northern Economic Development Agency	9,841	1,447	39	1,171	1,220	7	49	...	90	31,993	...	2,743	48,600	...	...	...	48,600
	Hazardous Materials Informa- tion Review Commission	4,181	62	32	170	19	3	63	...	1	...	...	...	4,531	...	...	...	4,531
	Patented Medicine Prices Review Board	7,030	170	27	1,505	12	139	262	...	49	...	...	2,560	11,754	...	...	...	11,754
	Public Health Agency of Canada	265,356	14,326	3,808	83,447	7,074	6,000	14,428	20,380	14,623	193,291	...	13,770	636,503	...	3	3	636,500
	Total Ministry	1,312,799	255,553	20,885	573,365	21,757	47,713	471,642	23,988	77,015	2,775,776	...	14,024	5,594,517	85,247	9,030	94,277	5,500,240
14	Human Resources and Skills																	
	Development																	
	Department	2,096,953	108,494	20,807	609,706	202,324	24,075	10,146	...	33,382	44,484,064	...	304,427	47,894,378	407,780	1,533,146	1,940,926	45,953,452
	Canada Industrial Relations Board	11,071	933	16	802	161	112	167	...	375	...	...	62	13,699	...	...	...	13,699
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	2,048,259	2,048,259	...	...	...	2,048,259
	Canadian Artists and Pro- ducers Professional Relations Tribunal	907	55	18	261	4	...	18	...	6	...	...	14	1,283	...	...	...	1,283
	Canadian Centre for Occupational Health and Safety	7,755	148	86	962	31	158	83	...	80	...	...	...	9,303	3,641	372	4,013	5,290
	Office of the Co-ordinator, Status of Women	9,361	455	126	939	56	59	46	...	108	18,285	...	...	29,435	...	...	...	29,435
	Total Ministry	2,126,047	110,085	21,053	612,670	202,576	24,404	10,460	...	33,951	44,502,349	...	2,352,762	49,996,357	411,421	1,533,518	1,944,939	48,051,418



## 15 Indian Affairs and Northern Development

Department	537,755	40,814	17,778	315,789	10,489	3,531	7,330	184	16,304	6,453,896	...	477,657	7,881,527	...	644	644	7,880,883
Canadian Polar Commission	835	71	35	172	121	1	5	...	12	10	...	1	1,263	...	...	...	1,263
First Nations Statistical Institute	...	...	...	...	...	...	...	...	...	...	...	3,957	3,957	...	...	...	3,957
Indian Residential Schools Truth and Reconciliation Commission	5,929	2,028	5,371	4,345	891	9	74	...	594	...	...	4	19,245	...	...	...	19,245
Registry of the Specific Claims Tribunal	807	361	32	361	549	35	18	147	125	...	...	...	2,435	...	...	...	2,435
<b>Total Ministry</b>	<b>545,326</b>	<b>43,274</b>	<b>23,216</b>	<b>320,667</b>	<b>12,050</b>	<b>3,576</b>	<b>7,427</b>	<b>331</b>	<b>17,035</b>	<b>6,453,906</b>	<b>...</b>	<b>481,619</b>	<b>7,908,427</b>	<b>...</b>	<b>644</b>	<b>644</b>	<b>7,907,783</b>

## 16

<b>Industry</b>																	
Department	535,423	18,659	3,511	85,112	10,332	12,812	6,632	307	16,425	973,040	...	2,669	1,664,922	203,675	14,537	218,212	1,446,710
Canadian Space Agency	83,398	7,051	2,331	206,161	3,940	3,179	4,065	...	48,138	47,041	...	3,831	409,135	...	...	...	409,135
Canadian Tourism Commission	...	...	...	...	...	...	...	...	...	...	...	82,034	82,034	...	...	...	82,034
Copyright Board	1,799	172	64	397	67	1	33	...	8	...	...	...	2,541	...	...	...	2,541
Federal Economic Development Agency for Southern Ontario	21,582	1,204	209	5,994	789	161	187	...	221	200,105	...	8	230,460	...	...	...	230,460
National Research Council of Canada	405,465	15,000	2,049	38,352	3,998	18,122	43,172	16,967	52,985	148,001	...	(45,608)	698,503	...	...	...	698,503
Natural Sciences and Engineering Research Council	37,335	3,625	335	5,821	431	130	282	...	1,963	1,036,165	...	(349)	1,085,738	...	...	...	1,085,738
Registry of the Competition Tribunal	939	161	89	331	13	...	40	...	16	...	...	...	1,589	...	...	...	1,589
Social Sciences and Human- ities Research Council	20,909	1,103	287	3,136	135	65	126	...	1,096	670,999	...	(2)	697,854	...	...	...	697,854
Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	...	8,059	...	...	...	8,059
Statistics Canada	594,999	54,529	14,108	162,517	9,380	9,422	6,639	...	6,319	561	...	83	858,557	28,653	85,792	114,445	744,112
<b>Total Ministry</b>	<b>1,701,849</b>	<b>101,504</b>	<b>22,983</b>	<b>507,821</b>	<b>29,085</b>	<b>43,892</b>	<b>61,176</b>	<b>17,274</b>	<b>127,171</b>	<b>3,075,912</b>	<b>...</b>	<b>50,725</b>	<b>5,739,392</b>	<b>232,328</b>	<b>100,329</b>	<b>332,657</b>	<b>5,406,735</b>

## 17

<b>Justice</b>																	
Department	577,302	14,108	3,119	42,445	5,167	10,667	5,280	...	12,218	381,614	...	2,227	1,054,147	650	308,489	309,139	745,008
Canadian Human Rights Commission	20,598	1,108	217	2,413	220	129	160	8	287	...	...	(205)	24,935	...	673	673	24,262
Canadian Human Rights Tribunal	2,484	295	32	1,965	44	47	36	...	62	...	...	275	5,240	...	...	...	5,240
Commissioner for Federal Judicial Affairs	431,593	29,715	174	3,843	115	146	99	...	172	...	...	5,535	471,392	...	209	209	471,183
Courts Administration Service	54,800	2,558	131	8,849	1,023	747	2,064	616	2,433	...	...	1	73,222	...	...	...	73,222
Office of the Director of Public Prosecutions	109,772	6,892	761	41,836	1,456	2,549	1,547	...	1,457	...	...	6,613	172,883	211	16,228	16,439	156,444
Offices of the Information and Privacy Commis- sioners of Canada	27,256	1,077	751	7,197	167	549	316	...	1,021	433	...	24	38,791	...	...	...	38,791
Supreme Court of Canada	24,762	1,279	212	2,491	146	138	1,385	...	700	...	...	342	31,455	...	...	...	31,455
<b>Total Ministry</b>	<b>1,248,567</b>	<b>57,032</b>	<b>5,397</b>	<b>111,039</b>	<b>8,338</b>	<b>14,972</b>	<b>10,887</b>	<b>624</b>	<b>18,350</b>	<b>382,047</b>	<b>...</b>	<b>14,812</b>	<b>1,872,065</b>	<b>861</b>	<b>325,599</b>	<b>326,460</b>	<b>1,545,605</b>

TABLE 3

### Ministerial Expenditures by Standard Object—Continued (in thousands of dollars)

Less: revenues netted against expenditures																			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services <sup>(1)</sup> (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works <sup>(2)</sup> (8)	Acquisition of machinery and equipment <sup>(3)</sup> (9)	Transfer payments <sup>(4)</sup> (10)	Public debt charges <sup>(5)</sup> (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures	
18	National Defence																		
	Department	9,758,533	852,650	15,966	3,243,210	598,509	1,508,570	1,140,086	427,615	2,637,311	209,746	...	215,170	20,607,366	373,900	14,708	388,608	20,218,758	
	Canadian Forces Grievance Board	4,520	207	28	877	599	34	25	...	107	...	...	...	6,397	...	...	...	6,397	
	Communications Security Establishment	79,780	...	...	...	...	...	...	...	...	...	...	172,077	251,857	...	...	...	251,857	
	Military Police Complaints Commission	1,813	217	56	2,427	263	2	66	...	76	...	...	3	4,923	...	...	...	4,923	
	Office of the Communications Security Establishment Commissioner	1,018	16	12	387	168	...	12	195	130	...	...	...	4	1,942	...	...	...	1,942
	Total Ministry	9,845,664	853,090	16,062	3,246,901	599,539	1,508,606	1,140,189	427,810	2,637,624	209,746	...	...	387,254	20,872,485	373,900	14,708	388,608	20,483,877
19	Natural Resources																		
	Department	461,059	24,210	10,769	266,430	19,022	6,549	19,803	12,860	26,945	2,508,639	...	20,951	3,377,237	22,428	2,636	25,064	3,352,173	
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	...	719,031	719,031	...	...	...	719,031
	Canadian Nuclear Safety Commission	101,365	5,439	852	15,933	3,133	2,516	1,072	...	4,444	1,163	...	152	136,069	...	...	...	136,069	
	National Energy Board	50,148	3,581	408	6,550	585	539	546	26	1,769	202	...	21	64,375	...	...	...	64,375	
	Northern Pipeline Agency	1,027	123	1	232	42	...	4	...	7	672	...	...	2,108	...	...	...	2,108	
	Total Ministry	613,599	33,353	12,030	289,145	22,782	9,604	21,425	12,886	33,165	2,510,676	...	...	740,155	4,298,820	22,428	2,636	25,064	4,273,756
20	Parliament																		
	The Senate	71,012	10,520	665	3,242	267	1,106	740	...	1,969	422	...	37	89,980	...	...	...	89,980	
	House of Commons	323,957	44,727	5,959	17,537	10,718	6,578	6,757	...	10,565	886	...	313	427,997	775	(13)	762	427,235	
	Library of Parliament	34,459	667	523	2,653	206	537	2,656	...	447	...	...	...	42,148	840	...	840	41,308	
	Office of the Conflict of Interest and Ethics Commissioner	5,198	53	14	1,097	21	63	41	...	151	...	...	...	6,638	...	...	...	6,638	
	Senate Ethics Officer	700	30	28	24	1	10	6	...	...	...	...	...	799	...	...	...	799	
	Total Ministry	435,326	55,997	7,189	24,553	11,213	8,294	10,200	...	13,132	1,308	...	...	350	567,562	1,615	(13)	1,602	565,960

21	Privy Council Department Canadian Intergovernmental Conference Secretariat Canadian Transportation Accident Investigation and Safety Board Chief Electoral Officer Office of the Commissioner of Official Languages Public Appointments Commission Secretariat Security Intelligence Review Committee	119,437	5,111	1,624	17,066	1,926	2,037	1,100	...	4,353	2,773	...	3	155,430	...	...	155,430
		2,947	712	72	1,138	407	19	35	...	231	...	...	...	5,561	...	...	5,561
		25,052	1,980	190	2,498	291	480	316	77	907	...	...	3	31,794	...	...	31,794
		146,821	28,980	18,133	35,425	21,980	4,543	1,081	658	1,906	89,790	...	35	349,352	...	...	349,352
		17,778	891	116	2,800	87	323	140	...	219	...	...	1	22,355	...	...	22,355
		111	...	...	24	...	...	...	...	...	...	...	...	135	...	...	135
		2,103	149	40	414	13	36	21	...	57	...	...	...	2,833	...	...	2,833
		314,249	37,823	20,175	59,365	24,704	7,438	2,693	735	7,673	92,563	...	42	567,460	...	...	567,460
22	Public Safety and Emergency Preparedness Department Canada Border Services Agency Canadian Security Intelligence Service Correctional Service of Canada National Parole Board Office of the Correctional Investigator Royal Canadian Mounted Police Royal Canadian Mounted Police External Review Committee Royal Canadian Mounted Police Public Complaints Commission	117,340	5,407	2,664	20,786	5,329	2,101	1,004	1,265	2,976	244,162	...	127	403,161	...	1,596	401,565
		1,344,066	60,697	1,283	265,152	8,691	24,086	20,006	91,436	23,851	...	...	8,160	1,847,428	12,131	...	1,835,297
		357,811	...	...	...	...	...	...	...	...	...	...	182,075	539,886	...	...	539,886
		1,769,669	55,184	1,752	323,036	15,429	41,913	135,975	258,719	75,462	1,484	...	76,629	2,755,252	6,717	81,681	2,666,854
		46,695	3,291	117	3,081	195	90	325	...	708	...	...	36	54,538	2,350	...	52,188
		3,973	299	37	481	34	14	22	...	76	...	...	...	4,936	...	...	4,936
		3,133,954	211,803	5,144	443,188	89,307	86,765	124,651	88,756	260,222	137,973	...	79,466	4,661,229	1,686,201	452	1,686,653
		1,077	25	21	528	4	...	17	...	20	...	...	...	1,692	...	...	1,692
		5,604	221	19	1,237	104	470	87	...	139	...	...	...	7,881	...	...	7,881
		6,780,189	336,927	11,037	1,057,489	119,093	155,439	282,087	440,176	363,454	383,619	...	346,493	10,276,003	1,707,399	83,729	1,791,128
23	Public Works and Government Services Department Old Port of Montreal Corporation Inc. Shared Services Canada	1,247,721	126,224	11,420	1,531,381	1,123,792	1,040,643	231,924	363,684	69,721	5,212	...	545,372	6,297,094	376,477	3,127,108	3,503,585
		...	...	...	...	...	...	...	...	...	...	...	30,373	30,373	...	...	30,373
		255,541	286,624	908	196,605	8,417	109,259	3,275	46	149,992	...	...	1,498	1,012,165	10,155	379,666	389,821
		1,503,262	412,848	12,328	1,727,986	1,132,209	1,149,902	235,199	363,730	219,713	5,212	...	577,243	7,339,632	386,632	3,506,774	3,893,406
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

TABLE 3

### Ministerial Expenditures by Standard Object—Concluded (in thousands of dollars)

		Less: revenues netted against expenditures																	
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (1) (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (2) (8)	Acquisition of machinery and equipment (1) (9)	Transfer payments (4) (10)	Public debt charges (5) (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures	
24	<b>Transport</b>																		
	Department	542,805	34,002	2,510	150,492	8,402	18,188	19,260	30,272	20,535	426,683	...	116,269	1,369,418	52,701	35,526	88,227	1,281,191	
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	22,210	22,210	...	...	...	22,210	
	Canadian Air Transport Security Authority	...	...	...	...	...	...	...	...	...	...	...	515,006	515,006	...	...	...	515,006	
	Canadian Transportation Agency	25,303	528	345	1,600	228	378	235	...	548	...	...	143	29,308	...	...	...	29,308	
	Federal Bridge Corporation Limited	...	...	...	...	...	...	...	...	...	...	...	13,994	13,994	...	...	...	13,994	
	Marine Atlantic Inc.	...	...	...	...	...	...	...	...	...	...	...	183,291	183,291	...	...	...	183,291	
	Office of Infrastructure of Canada	37,500	683	323	17,086	3,869	795	105	...	408	4,476,415	...	2,926	4,540,110	...	...	...	4,540,110	
	The Jacques Cartier and Champlain Bridges Incorporated	...	...	...	...	...	...	...	...	...	...	...	97,330	97,330	...	...	...	97,330	
	Transportation Appeal Tribunal of Canada	952	186	13	639	36	1	18	...	11	...	...	...	1,856	...	...	...	1,856	
VIA Rail Canada Inc.	...	...	...	...	...	...	...	...	...	...	...	...	493,795	...	...	...	493,795		
	<b>Total Ministry</b>	<b>606,560</b>	<b>35,399</b>	<b>3,191</b>	<b>169,817</b>	<b>12,535</b>	<b>19,362</b>	<b>19,618</b>	<b>30,272</b>	<b>21,502</b>	<b>4,903,098</b>	<b>...</b>	<b>1,444,964</b>	<b>7,266,318</b>	<b>52,701</b>	<b>35,526</b>	<b>88,227</b>	<b>7,178,091</b>	
25	<b>Treasury Board</b>																		
	Secretariat	2,821,864	4,361	602	101,896	962	1,485	1,292	...	10,705	759	...	(677)	2,943,249	6,047	432,694	438,741	2,504,508	
	Canada School of Public Service	87,565	3,209	885	27,085	2,515	958	1,181	...	1,204	170	...	1,169	125,941	...	...	...	125,941	
	Office of the Commissioner of Lobbying	3,084	105	16	1,279	15	53	48	1	260	...	...	...	4,861	...	...	...	4,861	
	Office of the Public Sector Integrity Commissioner	3,628	73	101	1,322	36	44	65	152	230	15	...	...	5,666	...	...	...	5,666	
	<b>Total Ministry</b>	<b>2,916,141</b>	<b>7,748</b>	<b>1,604</b>	<b>131,582</b>	<b>3,528</b>	<b>2,540</b>	<b>2,586</b>	<b>153</b>	<b>12,399</b>	<b>944</b>	<b>...</b>	<b>492</b>	<b>3,079,717</b>	<b>6,047</b>	<b>432,694</b>	<b>438,741</b>	<b>2,640,976</b>	





TABLE 3a

## Reconciliation of External Expenditures by Standard Object to Expenses

Table 3a reconciles total ministerial net expenditures (Table 3) with total external expenses reported in Table 1 of this section and in the Consolidated Statement of Operations and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations and other entities, the tax credits and repayments, and the elimination of internal expenses and internal revenues netted against expenses.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Less:		TOTAL EXTERNAL EXPENSES
						Internal expenses	Internal revenues netted against expenses	
Transfer payments	133,306,285	17,853,800	(1,855,018)	370,361	10,048,981	...	...	159,724,409
Crown corporations	...	...	...	7,739,504	...	...	...	7,739,504
Personnel	39,662,698	(382,207)	4,557,182	...	...	...	...	43,837,673
Transportation and communications	2,980,430	...	(5,820)	...	...	24,373	153,944	2,796,293
Information	266,538	...	(490)	...	...	2,854	18,027	245,167
Professional and special services	10,713,964	...	(79,344)	...	...	360,406	2,276,396	7,997,818
Rentals	2,811,635	...	(169,152)	...	...	117,684	743,318	1,781,481
Repair and maintenance	3,522,353	...	(82,854)	...	...	53,093	335,347	3,051,059
Utilities, materials and supplies	2,941,281	...	(35,084)	...	...	7,338	46,347	2,852,512
Acquisition of land, buildings and works	1,437,390	...	(1,437,390)	...	...	...	...	...
Acquisition of machinery and equipment	4,062,669	...	(4,062,669)	...	...	...	...	...
Public debt charges	27,881,332	(6,752)	3,151,608	...	...	182,834	1,154,818	31,026,188
Other subsidies and payments	9,033,270	169,036	1,936,142	(4,493,278)	...	...	...	5,307,518
Amortization of tangible capital assets	...	...	4,434,671	423,833	...	...	...	4,858,504
Net loss on disposal of assets	...	...	169,881	34,861	...	...	...	204,742
Total gross	238,619,845	17,633,877	6,521,663	4,075,281	10,048,981	748,582	4,728,197	271,422,868
Other items:								
Administration costs—	...	...	...	...	...	...	...	...
Employment Insurance Operating Account	...	1,702,669	...	...	...	144,626	1,558,043	...
Revenues netted against expenditures—								
External revenues	(4,100,772)	...	4,100,772	...	...	...	...	...
Internal revenues	(6,286,240)	...	...	...	...	...	(6,286,240)	...
	(10,387,012)	1,702,669	4,100,772	...	...	144,626	(4,728,197)	...
Total expenses	228,232,833	19,336,546	10,622,435	4,075,281	10,048,981	893,208	...	271,422,868

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 4

## Ministerial Revenues

Table 4 presents revenues for each ministry. The "Total ministerial revenues" column represents revenues from all sources. This column represents tax and other revenues from both external and internal sources. It discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total ministerial revenues with external revenues reported in Table 1 of this section and in the Consolidated Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Other revenues							Total ministerial revenues
		Tax revenues	Return on investments <sup>(1)</sup>	Refunds of previous years' expenditures	Sales of goods and services <sup>(2)</sup>	Proceeds from the disposal of surplus Crown assets	Miscellaneous <sup>(3)</sup>	Total other revenues	
<b>2</b>	<b>Agriculture and Agri-Food Department</b>	...	20,329	23,537	59,831	4,699	10,157	118,553	118,553
	Canadian Food Inspection Agency	...	...	2,434	56,570	317	944	60,265	60,265
	Canadian Grain Commission	...	...	...	47,408	58	...	47,466	47,466
	<b>Total Ministry</b>	...	<b>20,329</b>	<b>25,971</b>	<b>163,809</b>	<b>5,074</b>	<b>11,101</b>	<b>226,284</b>	<b>226,284</b>
<b>3</b>	<b>Atlantic Canada Opportunities Agency Department</b>	...	...	16,194	...	36	43,301	59,531	59,531
	<b>Total Ministry</b>	...	...	<b>16,194</b>	...	<b>36</b>	<b>43,301</b>	<b>59,531</b>	<b>59,531</b>
<b>4</b>	<b>Canada Revenue Agency</b>	<b>164,310,752</b>	...	<b>6,085</b>	<b>575,800</b>	<b>165</b>	<b>3,013,947</b>	<b>3,595,997</b>	<b>167,906,749</b>
<b>5</b>	<b>Canadian Heritage Department</b>	...	...	12,054	6,416	285	68,512	87,267	87,267
	Canadian Radio-television and Telecommunications Commission	...	...	31	162,307	4	464	162,806	162,806
	Library and Archives of Canada	...	...	58	310	219	32	619	619
	National Battlefields Commission	...	...	...	2,116	...	...	2,116	2,116
	National Film Board	...	...	...	6,015	...	...	6,015	6,015
	Public Service Commission	...	...	92	10,899	2	2,341	13,334	13,334
	Public Service Labour Relations Board	...	...	49	...	...	...	49	49

TABLE 4

# Ministerial Revenues—Continued (in thousands of dollars)

Section	Department or agency	Other revenues							Total ministerial revenues
		Tax revenues	Return on investments <sup>(1)</sup>	Refunds of previous years' expenditures	Sales of goods and services <sup>(2)</sup>	Proceeds from the disposal of surplus Crown assets	Miscellaneous <sup>(3)</sup>	Total other revenues	
	Public Service Staffing Tribunal	...	...	6	...	...	...	6	6
	Registry of the Public Servants Disclosure Protection Tribunal	...	...	7	...	...	...	7	7
	<b>Total Ministry</b>	...	...	<b>12,297</b>	<b>188,063</b>	<b>510</b>	<b>71,349</b>	<b>272,219</b>	<b>272,219</b>
6	<b>Citizenship and Immigration</b>								
	Department	...	451	6,569	450,886	24	87	458,017	458,017
	Immigration and Refugee Board of Canada	...	...	404	...	2	14	420	420
	<b>Total Ministry</b>	...	<b>451</b>	<b>6,973</b>	<b>450,886</b>	<b>26</b>	<b>101</b>	<b>458,437</b>	<b>458,437</b>
7	<b>Economic Development Agency of Canada for the Regions of Quebec</b>	...	...	<b>51,009</b>	...	<b>12</b>	<b>857</b>	<b>51,878</b>	<b>51,878</b>
8	<b>Environment</b>								
	Department	...	...	5,101	67,832	878	1,378	75,189	75,189
	Canadian Environmental Assessment Agency	...	...	63	2,878	...	...	2,941	2,941
	National Round Table on the Environment and the Economy	...	...	12	...	...	3	15	15
	Parks Canada Agency	...	...	2,019	114,490	...	46	116,555	116,555
	<b>Total Ministry</b>	...	...	<b>7,195</b>	<b>185,200</b>	<b>878</b>	<b>1,427</b>	<b>194,700</b>	<b>194,700</b>
9	<b>Finance</b>								
	Department	...	5,522,393	216	253	...	264,143	5,787,005	5,787,005
	Auditor General	...	...	150	...	2	817	969	969
	Canadian International Trade Tribunal	...	...	73	...	...	1	74	74
	Financial Consumer Agency of Canada	...	...	...	10,633	...	...	10,633	10,633
	Financial Transactions and Reports Analysis Centre of Canada	...	...	75	...	...	91	166	166
	Office of the Superintendent of Financial Institutions	...	...	...	123,233	3	...	123,236	123,236
	<b>Total Ministry</b>	...	<b>5,522,393</b>	<b>514</b>	<b>134,119</b>	<b>5</b>	<b>265,052</b>	<b>5,922,083</b>	<b>5,922,083</b>



10	Fisheries and Oceans	...	...	5,705	87,439	4,452	6,015	103,611	103,611
11	<b>Foreign Affairs and International Trade</b>								
	Department	...	500,551	20,759	436,961	2,183	87,017	1,047,471	1,047,471
	Canadian International Development Agency	...	2,710	7,790	...	7	22,364	32,871	32,871
	Export Development Canada (Canada Account)	...	217,328	...	...	...	104,267	321,595	321,595
	International Joint Commission (Canadian Section)	...	...	523	...	...	459	982	982
	<b>Total Ministry</b>	...	<b>720,589</b>	<b>29,072</b>	<b>436,961</b>	<b>2,190</b>	<b>214,107</b>	<b>1,402,919</b>	<b>1,402,919</b>
12	<b>Governor General</b>	...	...	<b>5</b>	...	<b>12</b>	<b>81</b>	<b>98</b>	<b>98</b>
13	<b>Health</b>								
	Department	...	...	36,831	118,643	332	2,307	158,113	158,113
	Assisted Human Reproduction Agency of Canada	...	...	2	...	...	...	2	2
	Canadian Institutes of Health Research	...	...	6,008	...	...	...	6,008	6,008
	Canadian Northern Economic Development Agency	...	...	3,050	...	...	2	3,052	3,052
	Hazardous Materials Information Review Commission	...	...	1	640	...	...	641	641
	Patented Medicine Prices Review Board	...	...	19	13,708	...	...	13,727	13,727
	Public Health Agency of Canada	...	...	3,304	73	62	790	4,229	4,229
	<b>Total Ministry</b>	...	...	<b>49,215</b>	<b>133,064</b>	<b>394</b>	<b>3,099</b>	<b>185,772</b>	<b>185,772</b>
14	<b>Human Resources and Skills Development</b>								
	Department	...	519,314	36,071	15,717	156	2,086,230	2,657,488	2,657,488
	Canada Industrial Relations Board	...	...	24	...	...	...	24	24
	Canada Mortgage and Housing Corporation	...	338,537	...	...	...	30,331	368,868	368,868
	Canadian Centre for Occupational Health and Safety	...	...	...	3,881	...	...	3,881	3,881
	Office of the Co-ordinator, Status of Women	...	...	83	...	...	...	83	83
	<b>Total Ministry</b>	...	<b>857,851</b>	<b>36,178</b>	<b>19,598</b>	<b>156</b>	<b>2,116,561</b>	<b>3,030,344</b>	<b>3,030,344</b>
15	<b>Indian Affairs and Northern Development</b>								
	Department	...	104,176	61,614	144,486	371	28,076	338,723	338,723
	Indian Residential Schools Truth and Reconciliation Commission	...	...	74	...	...	...	74	74
	Registry of the Specific Claims Tribunal	...	...	1	...	...	...	1	1
	<b>Total Ministry</b>	...	<b>104,176</b>	<b>61,689</b>	<b>144,486</b>	<b>371</b>	<b>28,076</b>	<b>338,798</b>	<b>338,798</b>
16	<b>Industry</b>								
	Department	...	54,612	28,362	584,118	220	184,317	851,629	851,629
	Canadian Space Agency	...	...	1,080	6,025	31	507	7,643	7,643
	Copyright Board	...	...	6	...	...	...	6	6
	Federal Economic Development Agency for Southern Ontario	...	...	10,355	...	3	3,034	13,392	13,392

TABLE 4

## Ministerial Revenues—Continued

(in thousands of dollars)

Section	Department or agency	Other revenues						Total ministerial revenues
		Tax revenues	Return on investments <sup>(1)</sup>	Refunds of previous years' expenditures	Sales of goods and services <sup>(2)</sup>	Proceeds from the disposal of surplus Crown assets	Miscellaneous <sup>(3)</sup>	Total other revenues
	National Research Council of Canada	...	...	2,580	105,791	695	...	109,066
	Natural Sciences and Engineering Research Council	...	...	1,523	...	1	3	1,527
	Social Sciences and Humanities Research Council	...	...	1,128	...	...	2	1,130
	Statistics Canada	...	...	1,083	112,656	56	80	113,875
	<b>Total Ministry</b>	...	<b>54,612</b>	<b>46,117</b>	<b>808,590</b>	<b>1,006</b>	<b>187,943</b>	<b>1,098,268</b>
<b>17</b>	<b>Justice</b>							
	Department	...	...	14,055	363,551	3	684	378,293
	Canadian Human Rights Commission	...	...	12	673	...	...	685
	Canadian Human Rights Tribunal	...	...	75	...	...	...	75
	Commissioner for Federal Judicial Affairs	...	...	5	209	...	13,628	13,842
	Courts Administration Service	...	...	48	1,745	8	2,642	4,443
	Office of the Director of Public Prosecutions	...	...	70	18,618	...	1,576	20,264
	Offices of the Information and Privacy Commissioners of Canada	...	...	124	...	...	...	124
	Supreme Court of Canada	...	...	58	150	1	34	243
	<b>Total Ministry</b>	...	...	<b>14,447</b>	<b>384,946</b>	<b>12</b>	<b>18,564</b>	<b>417,969</b>
<b>18</b>	<b>National Defence</b>							
	Department	...	(9)	145,472	401,023	26,316	16,828	589,630
	Canadian Forces Grievance Board	...	...	58	...	...	...	58
	Communications Security Establishment	...	...	...	560	6	25	591
	Military Police Complaints Commission	...	...	114	...	...	...	114
	<b>Total Ministry</b>	...	(9)	<b>145,644</b>	<b>401,583</b>	<b>26,322</b>	<b>16,853</b>	<b>590,393</b>
<b>19</b>	<b>Natural Resources</b>							
	Department	...	...	21,942	1,760,708	444	114	1,783,208
	Canadian Nuclear Safety Commission	...	...	228	104,621	13	3	104,865
	National Energy Board	...	...	54	64,944	...	...	64,998
	Northern Pipeline Agency	...	...	3	1,759	...	...	1,762
	<b>Total Ministry</b>	...	...	<b>22,227</b>	<b>1,932,032</b>	<b>457</b>	<b>117</b>	<b>1,954,833</b>

20	Parliament The Senate House of Commons Library of Parliament Office of the Conflict of Interest and Ethics Commissioner  Total Ministry	...	...	...	393 340 54 6	...	734 858 ...	...	21 29 ... ...	1 ... ... 1	415 1,103 912 7
21	Privy Council Department Canadian Intergovernmental Conference Secretariat Canadian Transportation Accident Investigation and Safety Board Chief Electoral Officer Office of the Commissioner of Official Languages Security Intelligence Review Committee  Total Ministry	...	...	...	882 9 19 17 10 6	...	36 ...	...	49 ... 20 1 2 ...	78 1,082 ... 295 ... ...	1,009 1,091 75 313 12 6
22	Public Safety and Emergency Preparedness Department Canada Border Services Agency Canadian Security Intelligence Service Corrections Service of Canada National Parole Board Office of the Correctional Investigator Royal Canadian Mounted Police Royal Canadian Mounted Police External Review Committee Royal Canadian Mounted Police Public Complaints Commission  Total Ministry	...	...	...	14,652 684 587 9,063 126 6 18,399 96 78	...	1,596 15,310 2,456 91,911 3,148 ... 1,850,777 ... ...	...	... 213 316 1,393 52 ... ... 7,007 ... ...	89 24,938 18 500 10 ... ... ... 8	16,337 41,145 3,377 102,867 3,336 6 1,876,198 96 86
23	Public Works and Government Services Department Shared Services Canada  Total Ministry	...	...	20,800	17,417 ...	...	3,502,233 388,313	...	353 ...	61,472 2,354	3,602,275 390,667
24	Transport Department Canadian Transportation Agency Office of Infrastructure of Canada Transportation Appeal Tribunal of Canada  Total Ministry	...	...	27,093	20,148 64 125,793 31	...	377,671 ... 1 ...	...	4,347 ... ... ...	11,471 19 ... ...	440,730 83 125,794 31
		...	...	27,093	146,036	...	377,672	...	4,347	11,490	566,638

TABLE 4

## Ministerial Revenues—Concluded

(in thousands of dollars)

Section	Department or agency	Other revenues						Total ministerial revenues
		Tax revenues	Return on investments <sup>(1)</sup>	Refunds of previous years' expenditures	Sales of goods and services <sup>(2)</sup>	Proceeds from the disposal of surplus Crown assets	Miscellaneous <sup>(3)</sup>	Total other revenues
25	<b>Treasury Board</b>							
	Secretariat	...	...	62,742	12,784	24	8,571	84,121
	Canada School of Public Service	...	...	569	72,912	1	16	73,498
	Office of the Commissioner of Lobbying	...	...	9	...	...	...	9
	Office of the Public Sector Integrity Commissioner	...	...	19	...	...	1	20
	<b>Total Ministry</b>	...	...	<b>63,339</b>	<b>85,696</b>	<b>25</b>	<b>8,588</b>	<b>157,648</b>
26	<b>Veterans Affairs Department</b>	...	...	16,617	18,814	21	2,025	37,477
	Veterans Review and Appeal Board	...	...	29	...	...	...	29
	<b>Total Ministry</b>	...	...	<b>16,646</b>	<b>18,814</b>	<b>21</b>	<b>2,025</b>	<b>37,506</b>
27	<b>Western Economic Diversification</b>	...	...	3,367	...	13	7,669	11,049
	<b>Total ministerial revenues</b>	<b>189,424,111</b>	<b>7,328,300</b>	<b>828,769</b>	<b>12,386,130</b>	<b>55,940</b>	<b>6,119,169</b>	<b>216,142,419</b>

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

<sup>(1)</sup> Additional details are provided in Section 10 of Volume III. The total amount includes \$967,415 of return on investments, \$1,683,278 related to foreign exchange revenues (\$1,672,216 for Exchange Fund Account and \$11,062 for International Monetary Fund), and \$4,677,607 related to enterprise Crown corporations. The amounts related to foreign exchange revenues and Crown corporation revenues have been respectively reclassified in Table 4a of this volume.<sup>(2)</sup> Details of Sales of goods and services are presented in Table 4b of this volume.<sup>(3)</sup> Includes domestic coinage for \$106,722 and net gain on exchange for \$99,845. The amount of \$99,845 has been reclassified to foreign exchange revenues in Table 4a of this volume.



TABLE 4a

## Recapitulation of External Revenues by Source

Table 4a reconciles total ministerial revenues (Table 4) with external revenues reported in Table 1 of this section and in the Consolidated Statement of Operations and Accumulated Deficit in Section 2 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of other revenues, the revenues of Crown corporations and other entities, tax credits and repayments and the elimination of internal revenues.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accrual and other adjustments	Crown corporations and other entities	Tax credits and repayments	Internal revenues <sup>(1)</sup>	TOTAL EXTERNAL REVENUES
<b>TAX REVENUES—</b>							
Income tax revenues—							
Personal	109,315,577	...	9	...	10,048,981	(96,000)	119,268,567
Corporate	31,701,858	...	...	...	...	...	31,701,858
Non-resident	5,300,927	...	...	...	...	...	5,300,927
	<i>146,318,362</i>	...	<i>9</i>	...	<i>10,048,981</i>	<i>(96,000)</i>	<i>156,271,352</i>
Other taxes and duties—							
Goods and services tax	28,370,119	...	...	...	...	...	28,370,119
Energy taxes—							
Excise tax—Gasoline	4,202,930	...	...	...	...	...	4,202,930
Excise tax—Aviation gasoline and diesel fuel	1,125,419	...	...	...	...	...	1,125,419
Customs import duties	5,328,349	...	...	...	...	...	5,328,349
Other excise taxes and duties—	3,861,607	...	...	...	...	...	3,861,607
Excise duties	4,482,308	...	...	...	...	...	4,482,308
Air travellers security charge	631,003	...	...	...	...	...	631,003
Miscellaneous excise taxes and duties	432,363	...	...	...	...	...	432,363
	<i>5,545,674</i>	...	...	...	...	...	<i>5,545,674</i>
	<i>43,105,749</i>	...	...	...	...	...	<i>43,105,749</i>
<b>TOTAL TAX REVENUES</b>	189,424,111	...	9	...	10,048,981	(96,000)	199,377,101
<b>EMPLOYMENT INSURANCE PREMIUMS</b>	...	18,938,287	...	...	...	(382,207)	18,556,080

TABLE 4a

## Recapitulation of External Revenues—Concluded

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accrual and other adjustments	Crown corporations and other entities	Tax credits and repayments	Internal revenues <sup>(1)</sup>	TOTAL EXTERNAL REVENUES
OTHER REVENUES—							
Crown corporations—	...	...	...	4,040,807	...	...	4,040,807
Consolidated Crown corporations and other government business enterprises—							
Enterprise Crown corporations and other government business enterprises—							
Share of annual profit	1,506,755	...	520,572	3,322,653	...	...	5,349,980
Interest and other	3,170,852	...	(537,665)	...	...	...	2,633,187
	4,677,607	...	(17,093)	7,363,460	...	...	12,023,974
Other programs—							
Return on investments	967,415	...	230,568	...	...	(23,151)	1,174,832
Refunds of previous years' expenditures	828,769	...	(781,342)	...	...	(47,427)	...
Sales of goods and services—							
Rights and privileges	2,108,353	...	746,584	...	...	(8,107)	2,846,830
Lease and use of public property	1,368,168	...	30,466	...	...	(810,831)	587,803
Services of a regulatory nature	1,614,747	...	35,156	...	...	(443,970)	1,205,933
Services of a non-regulatory nature	4,166,512	...	509,425	...	...	(1,729,080)	2,946,857
Sales of goods and information products	1,700,534	...	1,549	...	...	(1,472,965)	229,118
Other fees and charges	1,427,816	...	(499,282)	...	...	(362,886)	565,648
Proceeds from the disposal of surplus Crown assets	55,940	...	(48,870)	...	...	(7,070)	...
Miscellaneous revenues—							
Interest and penalties	2,980,610	...	(433)	...	...	...	2,980,177
Other	3,038,714	(241,042)	51,700	...	...	(1,808,921)	1,040,451
	20,257,578	(241,042)	275,521	...	...	(6,714,408)	13,577,649
Net foreign exchange—							
Exchange Fund Account	1,672,216	...	222	...	...	...	1,672,438
International Monetary Fund	11,062	...	(10,510)	...	...	...	552
Other	99,845	...	(104,153)	...	...	...	(4,308)
	1,783,123	...	(114,441)	...	...	...	1,668,682
TOTAL OTHER REVENUES	26,718,308	(241,042)	143,987	7,363,460	...	(6,714,408)	27,270,305
TOTAL REVENUES	216,142,419	18,697,245	143,996	7,363,460	10,048,981	(7,192,615)	245,203,486

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

(1) The total amount of internal revenues reduces total other revenues by \$6,714,408. This amount includes \$893,208 which represents internal expenses as detailed in Table 2a of this volume and \$5,821,200 of spendable revenues.

TABLE 4b

## Sales of Goods and Services

Table 4b presents details of revenues from the sales of goods and services for each ministry. Revenues include those from internal and external sources.

(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
<b>2 Agriculture and Agri-Food Department</b>							
Canadian Food Inspection Agency	4,561	6,472	23,551	15,277	7,801	2,169	59,831
Canadian Grain Commission	2	78	56,488	...	...	2	56,570
	...	...	43,804	3,602	...	2	47,408
<b>Total Ministry</b>	<b>4,563</b>	<b>6,550</b>	<b>123,843</b>	<b>18,879</b>	<b>7,801</b>	<b>2,173</b>	<b>163,809</b>
<b>4 Canada Revenue Agency</b>	<b>130</b>	<b>...</b>	<b>317,028</b>	<b>242,399</b>	<b>46</b>	<b>16,197</b>	<b>575,800</b>
<b>5 Canadian Heritage Department</b>							
Canadian Radio-television and Telecommunications Commission	...	...	...	6,004	45	367	6,416
Library and Archives of Canada	101,800	...	59,096	...	...	1,411	162,307
National Battlefields Commission	...	...	...	...	292	18	310
National Film Board	...	...	...	...	...	2,116	2,116
Public Service Commission	1,759	...	...	...	4,174	82	6,015
	...	...	...	10,899	...	...	10,899
<b>Total Ministry</b>	<b>103,559</b>	<b>...</b>	<b>59,096</b>	<b>16,903</b>	<b>4,511</b>	<b>3,994</b>	<b>188,063</b>
<b>6 Citizenship and Immigration Department</b>							
	103,414	...	347,224	...	81	167	450,886
<b>Total Ministry</b>	<b>103,414</b>	<b>...</b>	<b>347,224</b>	<b>...</b>	<b>81</b>	<b>167</b>	<b>450,886</b>
<b>8 Environment Department</b>							
Canadian Environmental Assessment Agency	...	1,439	5,522	16,690	39,705	4,476	67,832
Parks Canada Agency	...	...	...	2,878	...	...	2,878
	...	22,875	...	84,670	774	6,171	114,490
<b>Total Ministry</b>	<b>...</b>	<b>24,314</b>	<b>5,522</b>	<b>104,238</b>	<b>40,479</b>	<b>10,647</b>	<b>185,200</b>

TABLE 4b

**Sales of Goods and Services—Continued**  
(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
<b>9 Finance</b>							
Department	64	...	...	...	...	189	253
Financial Consumer Agency of Canada	...	...	10,421	...	...	212	10,633
Office of the Superintendent of Financial Institutions	...	...	115,671	7,195	2	365	123,233
<b>Total Ministry</b>	<b>64</b>	<b>...</b>	<b>126,092</b>	<b>7,195</b>	<b>2</b>	<b>766</b>	<b>134,119</b>
<b>10 Fisheries and Oceans</b>	<b>42,003</b>	<b>...</b>	<b>...</b>	<b>44,029</b>	<b>1,407</b>	<b>...</b>	<b>87,439</b>
<b>11 Foreign Affairs and International Trade</b>							
Department	293,288	21,665	101,050	11,159	...	9,799	436,961
<b>Total Ministry</b>	<b>293,288</b>	<b>21,665</b>	<b>101,050</b>	<b>11,159</b>	<b>...</b>	<b>9,799</b>	<b>436,961</b>
<b>13 Health</b>							
Department	41,027	181	37,563	21,048	1,687	17,137	118,643
Hazardous Materials Information Review Commission	...	...	...	...	...	640	640
Patented Medicine Prices Review Board	...	...	...	...	...	13,708	13,708
Public Health Agency of Canada	21	22	...	28	...	2	73
<b>Total Ministry</b>	<b>41,048</b>	<b>203</b>	<b>37,563</b>	<b>21,076</b>	<b>1,687</b>	<b>31,487</b>	<b>133,064</b>
<b>14 Human Resources and Skills Development</b>							
Department	...	...	...	15,713	...	4	15,717
Canadian Centre for Occupational Health and Safety	...	...	...	...	3,809	72	3,881
<b>Total Ministry</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>15,713</b>	<b>3,809</b>	<b>76</b>	<b>19,598</b>
<b>15 Indian Affairs and Northern Development</b>							
Department	143,738	...	...	104	...	644	144,486
<b>Total Ministry</b>	<b>143,738</b>	<b>...</b>	<b>...</b>	<b>104</b>	<b>...</b>	<b>644</b>	<b>144,486</b>





TABLE 4b

**Sales of Goods and Services—Concluded**  
(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
<b>22 Public Safety and Emergency Preparedness</b>							
Department	...	...	...	1,596	...	...	1,596
Canada Border Services Agency	1,240	...	8,908	4,847	...	315	15,310
Canadian Security Intelligence Service	...	62	1,581	...	...	813	2,456
Correctional Service of Canada	...	889	...	21,294	69,180	548	91,911
National Parole Board	...	...	...	3,148	...	...	3,148
Royal Canadian Mounted Police	...	...	7,436	1,821,929	...	21,412	1,850,777
<b>Total Ministry</b>	<b>1,240</b>	<b>951</b>	<b>17,925</b>	<b>1,852,814</b>	<b>69,180</b>	<b>23,088</b>	<b>1,965,198</b>
<b>23 Public Works and Government Services</b>							
Department	...	893,250	151,186	791,597	1,342,624	323,576	3,502,233
Shared Services Canada	...	16	20	385,003	1,407	1,867	388,313
<b>Total Ministry</b>	<b>...</b>	<b>893,266</b>	<b>151,206</b>	<b>1,176,600</b>	<b>1,344,031</b>	<b>325,443</b>	<b>3,890,546</b>
<b>24 Transport</b>							
Department	6,829	294,578	19,802	51,201	1,554	3,707	377,671
Office of Infrastructure of Canada	...	...	...	...	...	1	1
<b>Total Ministry</b>	<b>6,829</b>	<b>294,578</b>	<b>19,802</b>	<b>51,201</b>	<b>1,554</b>	<b>3,708</b>	<b>377,672</b>
<b>25 Treasury Board</b>							
Secretariat	...	...	...	...	...	12,784	12,784
Canada School of Public Service	...	...	72,912	...	...	...	72,912
<b>Total Ministry</b>	<b>...</b>	<b>...</b>	<b>72,912</b>	<b>...</b>	<b>...</b>	<b>12,784</b>	<b>85,696</b>
<b>26 Veterans Affairs</b>							
Department	...	...	...	18,814	...	...	18,814
<b>Total Ministry</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>18,814</b>	<b>...</b>	<b>...</b>	<b>18,814</b>
<b>Total ministerial revenues</b>	<b>2,108,353</b>	<b>1,368,168</b>	<b>1,614,747</b>	<b>4,166,512</b>	<b>1,700,534</b>	<b>1,427,816</b>	<b>12,386,130</b>

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

## Source and Disposition of Budgetary Authorities by Ministry

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year <sup>(1)</sup>
	Main Estimates	Supplementary Estimates									
4,941	2,571,509	346,376	(201,966)	2,720,860	2	Agriculture and Agri-Food Department	2,557,655	156,252	...	6,953	2,674,772
...	3,930	...	550	4,480		Canadian Dairy Commission	4,480	...	...	...	4,147
145	719,058	6,927	68,275	794,405		Canadian Food Inspection Agency	737,696	56,460	...	249	721,791
38,607	35,532	...	386	74,525		Canadian Grain Commission	34,820	...	...	39,705	33,326
43,693	3,330,029	353,303	(132,755)	3,594,270		Total Ministry	3,334,651	212,712	...	46,907	3,434,036
2	317,945	12,428	12,510	342,885	3	Atlantic Canada Opportunities Agency Department	330,454	12,408	...	23	408,459
...	65,026	15,097	...	80,123		Enterprise Cape Breton Corporation	77,191	2,932	...	...	83,070
2	382,971	27,525	12,510	423,008		Total Ministry	407,645	15,340	...	23	491,529
178,007	4,293,046	26,275	112,813	4,610,141	4	Canada Revenue Agency	4,351,292	10,532	...	248,317	4,418,566
2,464	1,143,302	165,884	31,661	1,343,311	5	Canadian Heritage Department	1,308,492	34,807	...	12	1,313,632
...	181,761	...	157	181,918		Canada Council for the Arts	181,418	500	...	...	181,638
...	1,074,319	60,000	...	1,134,319		Canadian Broadcasting Corporation	1,134,319	...	...	...	1,137,145
...	31,700	...	99	31,799		Canadian Museum for Human Rights	21,799	10,000	...	...	56,073
...	63,379	665	1,154	65,198		Canadian Museum of Civilization	65,198	...	...	...	71,218
...	...	9,975	3,850	13,825		Canadian Museum of Immigration at Pier 21	13,825	...	...	...	4,576
...	28,555	...	37	28,592		Canadian Museum of Nature	28,592	...	...	...	33,282
...	11,175	2,554	11,515	25,244		Canadian Radio-television and Telecommunications Commission	15,683	9,558	...	3	11,521
89	112,959	...	12,325	125,373		Library and Archives of Canada	112,021	13,132	...	220	111,866
...	35,631	...	150	35,781		National Arts Centre Corporation	35,781	...	...	...	36,131
...	9,254	...	908	10,162		National Battlefields Commission	9,804	358	...	...	9,889
6,304	66,782	...	2,003	75,089		National Film Board	66,852	1,882	...	6,355	67,407
...	48,606	...	1,060	49,666		National Gallery of Canada	49,586	80	...	...	51,102
...	29,041	...	1,263	30,304		National Museum of Science and Technology	30,304	...	...	...	35,371
...	29,473	...	(29,473)	...		Office of the Co-ordinator, Status of Women	...	...	...	...	...
...	97,345	...	13,518	110,863		Public Service Commission	105,606	5,257	...	...	100,975
...	13,749	...	1,584	15,333		Public Service Labour Relations Board	13,447	1,886	...	...	11,889

Source and Disposition of Budgetary Authorities by Ministry—Continued  
(in thousands of dollars)

Available from previous years	Source of authorities			Total available for use	Section	Department or agency	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
...	5,482	...	506	5,988		Public Service Staffing Tribunal	4,936	1,052	...	4,747
...	1,838	...	116	1,954		Registry of the Public Servants Disclosure Protection Tribunal	1,687	267	...	940
...	105,667	...	...	105,667		Telefilm Canada	105,667	...	...	105,667
8,857	3,090,018	239,078	52,433	3,390,386		Total Ministry	3,305,017	78,779	...	3,345,069
11	1,490,742	68,703	77,156	1,636,612	6	Citizenship and Immigration Department	1,583,491	53,106	...	1,590,068
...	153,000	...	12,865	165,865		Immigration and Refugee Board of Canada	140,808	25,057	...	125,559
11	1,643,742	68,703	90,021	1,802,477		Total Ministry	1,724,299	78,163	...	1,715,627
6	296,549	21,288	5,641	323,484	7	Economic Development Agency of Canada for the Regions of Quebec	305,921	17,551	...	480,006
1,373	872,114	169,328	56,155	1,098,970	8	Environment Department	1,008,476	89,855	...	1,088,891
1	30,007	2,100	2,984	35,092		Canadian Environmental Assessment Agency	29,558	5,534	...	29,034
...	5,249	...	419	5,668		National Round Table on the Environment and the Economy	5,364	304	...	5,152
44,438	690,536	22,212	20,240	777,426		Parks Canada Agency	678,012	...	...	885,716
45,812	1,597,906	193,640	79,798	1,917,156		Total Ministry	1,721,410	95,693	...	2,008,793
68,572	85,636,775	(253,300)	(1,086,585)	84,365,462	9	Finance Department	84,141,930	154,960	...	83,761,969
...	84,948	...	10,188	95,136		Auditor General	89,812	5,324	...	86,667
...	11,474	...	1,099	12,573		Canadian International Trade Tribunal	10,529	2,044	...	10,922
...	...	...	12,282	12,282		Financial Consumer Agency of Canada	12,282	...	...	11,629
...	...	...	...	...		Financial Transactions and Reports Analysis Centre of Canada	59,228	2,716	...	50,928
...	40,209	14,670	7,065	61,944		Office of the Superintendent of Financial Institutions	(12,605)	...	80,634	15,748
67,116	910	...	3	68,029		PPP Canada Inc.	287,700	...	...	253,500
...	287,700	...	...	287,700		Total Ministry	84,588,876	165,044	...	84,191,363
135,688	86,062,016	(238,630)	(1,055,948)	84,903,126	10	Fisheries and Oceans	1,880,883	140,267	...	1,992,899
4,432	1,822,685	69,441	128,384	2,024,942						



Foreign Affairs and International Trade										
11	Department	2,482,466	285,397	...	138,982	2,705,552				
	Canadian Commercial Corporation	15,481	...	...	...	15,482				
	Canadian International Development Agency	3,927,263	49,040	...	303,049	3,638,716				
	Export Development Canada (Canada Account)	54,338	...	...	...	136,236				
	International Development Research Centre	237,908	...	...	...	195,917				
	International Joint Commission (Canadian Section)	8,051	756	...	...	8,603				
	National Capital Commission	107,486	8,251	...	...	158,315				
	Total Ministry	6,832,993	343,444	...	442,031	6,858,821				
12	Governor General	21,727	887	...	12	20,224				
13	Health	3,786,300	140,749	...	332	3,752,575				
	Department	...	...	...	...	...				
	Assisted Human Reproduction Agency of Canada	3,464	7,210	...	...	5,176				
	Canadian Institutes of Health Research	1,009,091	6,138	...	...	1,026,871				
	Canadian Northern Economic Development Agency	48,600	2,600	...	...	64,261				
	Hazardous Materials Information Review Commission	4,531	273	...	...	6,066				
	Patented Medicine Prices Review Board	11,754	3,495	...	...	9,471				
	Public Health Agency of Canada	636,500	57,295	...	2	618,120				
	Total Ministry	5,500,240	217,760	...	334	5,482,540				
14	Human Resources and Skills Development	45,953,452	244,921	...	586	46,306,192				
	Department	13,699	842	...	...	13,287				
	Canada Industrial Relations Board	2,048,259	113,870	...	...	2,963,436				
	Canada Mortgage and Housing Corporation	1,283	873	...	...	1,200				
	Canadian Artists and Producers Professional Relations Tribunal	5,290	1,037	...	...	5,438				
	Canadian Centre for Occupational Health and Safety	29,435	1,326	...	...	30,242				
	Office of the Co-ordinator, Status of Women	...	...	...	...	...				
	Total Ministry	48,051,418	362,869	...	586	49,319,795				
15	Indian Affairs and Northern Development	7,880,883	80,884	...	32,862	8,177,007				
	Department	...	...	...	...	...				
	Canadian Northern Economic Development Agency	1,263	50	...	...	1,017				
	Canadian Polar Commission	3,957	1,043	...	...	2,615				
	First Nations Statistical Institute	19,245	15,007	...	...	10,633				
	Indian Residential Schools Truth and Reconciliation Commission	2,435	462	...	...	2,165				
	Registry of the Specific Claims Tribunal	...	...	...	...	...				
	Total Ministry	7,907,783	97,446	...	32,862	8,193,437				

TABLE 5

## Source and Disposition of Budgetary Authorities by Ministry—Continued

(in thousands of dollars)

(in thousands of dollars)

Available from previous years	Source of authorities				Section	Department or agency	Disposition of authorities								
	As shown in		Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year <sup>(1)</sup>				
	Main Estimates	Supplementary Estimates													
158,427	1,215,471	423,306	(51,709)	1,745,495	16	Industry									
9	424,617	832	16,560	442,018		Department	1,446,710	135,425	...	163,360	2,054,997				
...	76,033	5,000	1,001	82,034		Canadian Space Agency	409,135	32,872	...	11	372,836				
...	3,125	...	(60)	3,065		Canadian Tourism Commission	82,034	...	...	...	108,565				
...	220,323	56,011	2,391	278,725		Copyright Board	2,541	524	...	...	2,566				
...	690,836	64,701	17,085	820,938		Federal Economic Agency for Southern Ontario	230,460	48,262	...	3	405,603				
48,316						National Research Council of Canada	698,503	25,707	...	96,728	903,298				
						Natural Sciences and Engineering Research Council	1,085,738	3,540	...	1	1,075,944				
1	1,050,120	35,925	3,233	1,089,279		Registry of the Competition Tribunal	1,589	929	...	...	1,526				
...	2,329	...	189	2,518		Social Sciences and Humanities Research Council	697,854	1,152	...	...	689,096				
...	677,548	20,299	1,159	699,006		Standards Council of Canada	8,059	363	...	...	7,789				
...	7,129	500	793	8,422		Statistics Canada	744,112	51,880	...	...	575,209				
...	741,561	6,034	48,397	795,992											
206,753	5,109,092	612,608	39,039	5,967,492		Total Ministry	5,406,735	300,654	...	260,103	6,197,429				
16	737,543	14,865	45,267	797,691	17	Justice									
...	23,036	...	2,664	25,700		Department	745,008	52,680	...	3	761,483				
...	4,517	...	1,059	5,576		Canadian Human Rights Commission	24,262	1,438	...	...	23,067				
...	...	...	...	...		Canadian Human Rights Tribunal	5,240	336	...	...	4,436				
1	462,583	...	9,265	471,849		Commissioner for Federal Judicial Affairs	471,183	666	...	...	453,586				
4	65,378	5,236	8,058	78,676		Courts Administration Service	73,222	5,446	...	8	63,644				
...	172,171	4,739	9,707	186,617		Office of the Director of Public Prosecutions	156,444	30,173	...	...	146,336				
...	...	...	...	...		Offices of the Information and Privacy Commissioners of Canada	38,791	1,289	...	...	35,438				
...	36,664	...	3,416	40,080		Supreme Court of Canada	31,455	1,314	...	1	30,296				
7	29,715	277	2,771	32,770											
28	1,531,607	25,117	82,207	1,638,959		Total Ministry	1,545,605	93,342	...	12	1,518,286				
10,906	21,293,330	5,428	408,461	21,718,125	18	National Defence									
...	6,683	...	827	7,510		Department	20,218,758	1,482,643	...	16,724	20,298,257				
...	...	...	284,599	284,599		Canadian Forces Grievance Board	6,397	1,113	...	...	5,526				
...	...	...	...	...		Communications Security Establishment	251,857	32,736	...	6	...				
...	3,508	2,300	227	6,035		Military Police Complaints Commission	4,923	1,112	...	...	4,423				
...	...	...	...	...		Office of the Communications Security Establishment Commissioner	1,942	421	...	...	1,606				
...	2,108	...	255	2,363											
10,906	21,305,629	7,728	694,369	22,018,632		Total Ministry	20,483,877	1,518,025	...	16,730	20,309,812				

7,861	19 Natural Resources									
	3,524,048	282,071	67,896	3,881,876	67,896	3,881,876	3,352,173	522,150	...	7,553
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
7,873	3,805,612	952,246	128,236	4,893,967	128,236	4,893,967	4,273,756	612,645	...	7,566
Total Ministry										5,324,696
...	20 Parliament									
	93,957	...	(1,280)	92,677	...	92,677	89,980	2,697	...	...
	441,648	11,733	(6,959)	446,422	...	446,422	427,235	19,187	...	...
	42,748	...	(314)	42,434	...	42,434	41,308	1,126	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
...	586,332	11,733	(8,641)	589,424	...	589,424	565,960	23,464	...	561,354
Total Ministry										...
63	21 Privy Council									
	140,689	12,504	14,705	167,961	14,705	167,961	155,430	12,482	...	49
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
101	353,155	245,432	(10,743)	587,945	...	587,945	567,460	20,421	...	64
Total Ministry										367,364
178,688	22 Public Safety and Emergency Preparedness									
	414,637	24,772	(25,452)	413,957	...	413,957	401,565	12,392	...	...
	1,846,456	40,997	42,411	2,108,552	...	2,108,552	1,835,297	393	...	...
	509,033	4,376	58,992	572,615	...	572,615	539,886	32,457	...	272,862
	2,981,856	...	196,561	3,194,518	...	3,194,518	2,666,854	519,607	...	272
	49,235	440	7,429	57,120	...	57,120	52,188	4,880	...	8,057
	4,318	...	693	5,011	...	5,011	4,936	75	...	52
	2,882,990	62,328	222,304	3,173,407	...	3,173,407	2,974,576	193,245	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
...	1,469	...	565	2,034	...	2,034	1,692	342	...	1,784
...	5,412	2,660	612	8,684	...	8,684	7,881	803	...	7,464
200,804	8,695,406	135,573	504,115	9,535,898	...	9,535,898	8,484,875	764,194	...	286,829
Total Ministry										8,285,114
587,837	23 Public Works and Government Services									
	2,581,746	179,214	(79,441)	3,269,356	...	3,269,356	2,793,509	110,847	...	365,000
	...	2,000	28,373	30,373	...	30,373	30,373	...	...	...
	...	...	682,947	682,947	...	682,947	622,344	60,603	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
587,837	2,581,746	181,214	631,879	3,982,676	...	3,982,676	3,446,226	171,450	...	365,000
Total Ministry										3,109,554

**TABLE 5**  
**Source and Disposition of Budgetary Authorities by Ministry—Concluded**  
(in thousands of dollars)

Source of authorities				Disposition of authorities							
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year <sup>(1)</sup>
	Main Estimates	Supplementary Estimates									
4,683	1,530,458	100,715	57,829	1,693,685	24	Transport	1,281,191	412,494	...	...	1,287,997
...	22,210	...	...	22,210		Department	22,210	...	...	...	22,210
...	582,727	...	...	582,727		Canada Post Corporation	515,006	67,721	...	...	573,146
...	27,372	...	3,109	30,482		Canadian Air Transport Security Authority	29,308	1,174	...	...	28,790
1	64,699	...	...	64,699		Canadian Transportation Agency	13,994	50,705	...	...	417
...	200,585	1,500	...	202,085		Federal Bridge Corporation Limited	183,291	18,794	...	...	210,927
...	106,872	3,490	(110,362)	...		Marine Atlantic Inc.	...	...	...	...	...
...	4,881,172	1,454,871	(31,658)	6,304,385		National Capital Commission	4,540,110	1,764,275	...	...	6,251,791
...	98,944	54,943	...	153,887		Office of Infrastructure of Canada	97,330	56,557	...	...	89,999
...	1,414	...	442	1,856		The Jacques Cartier and Champlain Bridges Incorporated	1,856	...	...	...	1,732
...	458,309	98,000	...	556,309		Transportation Appeal Tribunal of Canada	493,795	62,514	...	...	527,200
4,684	7,974,762	1,713,519	(80,640)	9,612,325		VIA Rail Canada Inc.	7,178,091	2,434,234	...	...	8,994,209
...	5,878,118	1,377,593	(3,166,973)	4,088,738	25	Treasury Board	2,504,508	1,584,206	...	24	2,253,980
17,896	104,949	...	37,285	160,130		Secretariat	125,941	6,435	...	27,754	128,634
...	4,636	...	446	5,082		Canada School of Public Service	4,861	221	...	...	4,686
...	6,868	...	510	7,378		Office of the Commissioner of Lobbying	5,666	1,712	...	...	5,324
...	...	...	...	...		Office of the Public Sector Integrity Commissioner	...	...	...	...	...
17,896	5,994,571	1,377,593	(3,128,732)	4,261,328		Total Ministry	2,640,976	1,592,574	...	27,778	2,392,624
...	3,523,195	101,638	43,752	3,668,585	26	Veterans Affairs	3,497,087	171,492	...	6	3,503,304
...	11,537	...	1,380	12,917		Department	12,747	170	...	...	12,091
...	3,534,732	101,638	45,132	3,681,502		Veterans Review and Appeal Board	3,509,834	171,662	...	6	3,515,395
...	195,530	16,353	6,194	218,077	27	Western Economic Diversification	195,283	22,783	...	11	466,491
1,902,552	230,212,573	8,247,870	(573,388)	239,789,607		Total Government	228,232,833	9,561,935	...	1,994,839	232,995,033

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

(1) Certain comparative figures have been reclassified to conform to the current Government structure. Additional information is provided in the Ministerial Sections within this volume.



TABLE 6

## Source and Disposition of Non-Budgetary Authorities by Ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities				Disposition of authorities							
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year <sup>(1)</sup>
	Main Estimates	Supplementary Estimates									
<b>2 Agriculture and Agri-Food</b>											
264,777	...	...	...	264,777		Canadian Dairy Commission	4,246	...	...	260,531	(53,812)
13,912,412	...	...	2,459,805	16,372,217		Farm Credit Canada	...	...	...	16,372,217	...
14,177,189	...	...	2,459,805	16,636,994		<b>Total Ministry</b>	4,246	...	...	16,632,748	(53,812)
<b>6 Citizenship and Immigration</b>											
70,914	...	...	...	70,914		Department	2,723	...	...	68,191	1,098
70,914	...	...	...	70,914		<b>Total Ministry</b>	2,723	...	...	68,191	1,098
<b>9 Finance</b>											
...	20,610	207,065	63,784,278	64,011,953		Department	64,011,953	...	...	...	77,073,800
15,000,000	...	...	...	15,000,000		Canada Deposit Insurance Corporation	...	...	...	15,000,000	...
15,000,000	20,610	207,065	63,784,278	79,011,953		<b>Total Ministry</b>	64,011,953	...	...	15,000,000	77,073,800
<b>10 Fisheries and Oceans</b>											
50,000	...	...	...	50,000		Freshwater Fish Marketing Corporation	...	...	...	50,000	...
50,000	...	...	...	50,000		<b>Total Ministry</b>	...	...	...	50,000	...
<b>11 Foreign Affairs and International Trade</b>											
101,180,043	...	...	(926,014)	100,254,029		Department	1,856	...	...	100,252,173	13,714
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	...
19,830,783	84,280	28,652	(1,851,952)	18,091,763		Canadian International Development Agency	107,870	5,061	...	17,978,832	280,973
14,606,022	363,300	(1,594,000)	1,294,359	14,669,681		Export Development Canada (Canada Account)	(1,785,449)	...	...	16,455,130	(1,587,759)
135,626,848	447,580	(1,565,348)	(1,483,607)	133,025,473		<b>Total Ministry</b>	(1,675,723)	5,061	...	134,696,135	(1,293,072)

TABLE 6

## Source and Disposition of Non-Budgetary Authorities by Ministry—Concluded

(in thousands of dollars)

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Section	Department or agency	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates				Lapsed	
						Overexpended	Used in the previous year <sup>(1)</sup>
<b>14 Human Resources and Skills Development</b>							
...	816,141	157,375	898,256		Department	898,256	1,043,988
...	(1,951,342)	...	(1,951,342)		Canada Mortgage and Housing Corporation	(2,973,307)	(2,424,896)
...	(1,135,201)	157,375	(1,053,086)		Total Ministry	(2,075,051)	(1,380,908)
<b>15 Indian Affairs and Northern Development</b>							
60,374	77,803	...	138,177		Department	49,165	57,857
60,374	77,803	...	138,177		Total Ministry	49,165	57,857
<b>16 Industry</b>							
1,950	800	...	2,750		Department	...	1,950
1,950	800	...	2,750		Total Ministry	800	1,950
<b>18 National Defence</b>							
78,849	...	...	78,849		Department	(6,970)	85,819
78,849	...	...	78,849		Total Ministry	(6,970)	(3,769)
<b>22 Public Safety and Emergency Preparedness</b>							
46	...	...	46		Correctional Service of Canada	...	46
46	...	...	46		Total Ministry	...	46
<b>23 Public Works and Government Services</b>							
62,976	...	...	62,976		Department	(7,870)	70,846
62,976	...	...	62,976		Total Ministry	(7,870)	(10,845)
<b>24 Transport</b>							
500,000	...	...	500,000		Canada Post Corporation	...	500,000
75,000	...	...	75,000		Royal Canadian Mint	...	75,000
575,000	...	...	575,000		Total Ministry	...	575,000

604,992	...	...	...	604,992	26	Veterans Affairs Department	1	...	...	604,991	(4)
604,992	...	...	...	604,992		Total Ministry	1	...	...	604,991	(4)
166,309,138	(588,408)	(1,200,908)	64,685,216	229,205,038		Total Government	60,302,474	1,056,464	...	167,846,100	74,390,346

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

(1) Certain comparative figures have been reclassified to conform to the current Government structure. Additional information is provided in the Ministerial Sections within this volume.

TABLE 7

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the “Ministry Summary” statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as “non-lapsing”.

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

(in thousands of dollars)												
Source of authorities					Disposition of authorities							
Available from previous years	As shown in		Adjustments, warrants and transfers <sup>(1)</sup>	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year <sup>(2)</sup>	
	Main Estimates	Supplementary Estimates										
...	1,777,467	53,261	105,413	1,936,141	2	Agriculture and Agri-Food Budgetary—Voted Statutory	1,726,412	209,729	...	...	1,845,416	
43,693	1,552,562	300,042	(238,168)	1,638,129			1,608,239	2,983	...	...	46,907	1,588,620
43,693	3,330,029	353,303	(132,755)	3,594,270			3,334,651	212,712	...	...	46,907	3,434,036
14,177,189	...	...	2,459,805	16,636,994		Non-budgetary—Statutory	4,246	...	...	16,632,748	(53,812)	



		3 Atlantic Canada Opportunities Agency									
		Budgetary—Voted		Statutory		15,340		397,235		15,340	
		10,902		412,575		10,433		10,410		...	
		2		2		2		2		23	
		374,150		27,523		8,821		...		476,434	
		...		...		...		...		15,095	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	
		...		...		...		...		...	
		2		2		2		2		23	
		382,971		27,525		382,971		27,525		491,529	
		12,510		423,008		12,510		423,008		15,340	

TABLE 7

## Source and Disposition of Authorities by Type (Voted and Statutory)—Continued

(in thousands of dollars)

Disposition of authorities											
Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments, warrants and transfers <sup>(1)</sup>	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year <sup>(2)</sup>
...	1,684,766	69,441	127,889	1,882,096	10	Fisheries and Oceans	1,741,829	140,267	...	...	1,855,964
4,432	137,919	...	495	142,846		Budgetary—Voted Statutory	139,054	...	...	3,792	136,935
4,432	1,822,685	69,441	128,384	2,024,942			1,880,883	140,267	...	3,792	1,992,899
50,000	...	...	...	50,000		Non-budgetary—Voted	...	...	...	50,000	...
Foreign Affairs and International Trade											
...	5,865,803	406,128	297,469	6,569,400	11	Budgetary—Voted Statutory	6,225,956	343,444	...	...	6,230,117
416,735	415,157	60,426	156,750	1,049,068			607,037	...	...	442,031	628,704
416,735	6,280,960	466,554	454,219	7,618,468			6,832,993	343,444	...	442,031	6,858,821
27,891	...	...	...	27,891		Non-budgetary—Voted Statutory	1,855	...	...	26,036	259,190
135,598,957	447,580	(1,565,348)	(1,483,607)	132,997,582			(1,677,578)	5,061	...	134,670,099	(1,552,262)
135,626,848	447,580	(1,565,348)	(1,483,607)	133,025,473			(1,675,723)	5,061	...	134,696,135	(1,293,072)
Governor General											
...	17,015	...	2,771	19,786	12	Budgetary—Voted Statutory	18,899	887	...	...	17,447
...	2,809	...	31	2,840			2,828	...	...	12	2,777
...	19,824	...	2,802	22,626			21,727	887	...	12	20,224
Health											
...	4,800,706	402,924	240,202	5,443,832	13	Budgetary—Voted Statutory	5,226,139	217,693	...	...	5,209,633
189	176,049	...	98,264	274,502			274,101	67	...	334	272,907
189	4,976,755	402,924	338,466	5,718,334			5,500,240	217,760	...	334	5,482,540
Human Resources and Skills Development											
...	4,424,985	639,311	111,543	5,175,839	14	Budgetary—Voted Statutory	4,812,971	362,868	...	...	5,687,709
128	42,966,905	(1,345)	273,346	43,239,034			43,238,447	1	...	586	43,632,086
128	47,391,890	637,966	384,889	48,414,873			48,051,418	362,869	...	586	49,319,795
...	(1,135,201)	157,375	(75,260)	(1,053,086)		Non-budgetary—Statutory	(2,075,051)	1,021,965	...	...	(1,380,908)

15	Indian Affairs and Northern Development									
	Budgetary— Voted									
	Statutory									
	...	7,168,463	599,049	39,338	7,806,850	7,709,425	97,425	...	...	8,019,294
16	32,110	187,545	...	11,586	231,241	198,358	21	...	32,862	174,143
	32,110	7,356,008	599,049	50,924	8,038,091	7,907,783	97,446	...	32,862	8,193,437
	60,374	77,803	...	...	138,177	49,165	28,638	...	60,374	57,857
	...	4,635,491	347,760	129,142	5,112,393	4,811,850	300,543	...	...	5,422,546
17	206,753	473,601	264,848	(90,103)	855,099	594,885	111	...	260,103	774,883
	206,753	5,109,092	612,608	39,039	5,967,492	5,406,735	300,654	...	260,103	6,197,429
	1,950	800	...	...	2,750	...	800	...	1,950	...
	...	955,520	24,839	82,080	1,062,439	969,122	93,317	...	...	959,588
18	28	576,087	278	127	576,520	576,483	25	...	12	558,698
	28	1,531,607	25,117	82,207	1,638,959	1,545,605	93,342	...	12	1,518,286
	...	19,881,552	7,650	380,230	20,269,432	18,751,407	1,518,025	...	...	18,838,381
	10,906	1,424,077	78	314,139	1,749,200	1,732,470	...	...	16,730	1,471,431
19	10,906	21,305,629	7,728	694,369	22,018,632	20,483,877	1,518,025	...	16,730	20,309,812
	78,849	...	...	...	78,849	(6,970)	...	...	85,819	(3,769)
	...	2,033,891	1,071,017	204,146	3,309,054	2,698,679	610,375	...	...	3,055,384
	7,873	1,771,721	(118,771)	(75,910)	1,584,913	1,575,077	2,270	...	7,566	2,269,312
20	7,873	3,805,612	952,246	128,236	4,893,967	4,273,756	612,645	...	7,566	5,324,696
	...	394,341	2,734	1,138	398,213	374,749	23,464	...	...	370,906
	...	191,991	8,999	(9,779)	191,211	191,211	...	...	...	190,448
	...	586,332	11,733	(8,641)	589,424	565,960	23,464	...	...	561,354
21	...	237,868	12,504	(4,710)	245,662	225,241	20,421	...	...	227,507
	101	115,287	232,928	(6,033)	342,283	342,219	...	...	64	139,857
	101	353,155	245,432	(10,743)	587,945	567,460	20,421	...	64	367,364
	...	...	...	...	...	...	...	...	...	...
22	178,547	7,713,869	135,573	527,337	8,555,326	7,518,438	764,194	...	272,694	7,365,447
	22,257	981,537	...	(23,222)	980,572	966,437	...	...	14,135	919,667
	200,804	8,695,406	135,573	504,115	9,535,898	8,484,875	764,194	...	286,829	8,285,114
	46	...	...	...	46	...	...	...	46	1

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Concluded  
(in thousands of dollars)

Source of authorities				Disposition of authorities								
Available from previous years	As shown in		Adjustments, warrants and transfers <sup>(1)</sup>	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year <sup>(2)</sup>	
	Main Estimates	Supplementary Estimates										
<b>23 Public Works and Government Services</b>												
...	2,467,568	181,214	807,476 (175,597)	3,456,258	23	Budgetary—Voted Statutory	3,284,808 161,418	171,450	...	...	3,009,930 99,624	
587,837	114,178	...		526,418					...	...		
587,837	2,581,746	181,214	631,879	3,982,676				3,446,226	171,450	...	365,000	3,109,554
5,917	...	...	...	5,917		Non-budgetary—Voted Statutory	1,780 (9,650)	...	...	...	4,137 66,709	(472) (10,373)
57,059	...	...	...	57,059			(7,870)	...	...	70,846	(10,845)	
62,976	...	...	...	62,976				...	...			
<b>24 Transport</b>												
...	7,616,931	1,531,604	(53,860) (26,780)	9,094,675	24	Budgetary—Voted Statutory	6,660,442 517,649	2,434,233 1	...	...	6,906,967 2,087,242	
4,684	357,831	181,915		517,650						...	...	
4,684	7,974,762	1,713,519	(80,640)	9,612,325				7,178,091	2,434,234	...	...	8,994,209
575,000	...	...	...	575,000		Non-budgetary—Statutory		...	...	...	575,000	...
<b>25 Treasury Board</b>												
...	5,904,953	1,377,593	(3,163,866) 35,134	4,118,680	25	Budgetary—Voted Statutory	2,526,115 114,861	1,592,565 9	...	...	2,278,397 114,227	
17,896	89,618	...		142,648						...	27,778	
17,896	5,994,571	1,377,593	(3,128,732)	4,261,328				2,640,976	1,592,574	...	27,778	2,392,624
<b>26 Veterans Affairs</b>												
...	3,490,933	101,638	43,375 1,757	3,635,946	26	Budgetary Voted Statutory	3,464,284 45,550	171,662	...	...	3,469,133 46,262	
...	43,799	...		45,556					...	...	6	
...	3,534,732	101,638	45,132	3,681,502				3,509,834	171,662	...	6	3,515,395
604,992	...	...	...	604,992		Non-budgetary— Statutory		1	...	...	604,991	(4)



27 Western Economic Diversification

	Budgetary—Voted		Statutory		184,597		22,783		...		441,832	
...	185,857	16,353	5,170	207,380	10,686	...	...	...	...	...	11	24,659
...	9,673	...	1,024	10,697	...	...	...	...	...	...	...	...
...	195,530	16,353	6,194	218,077	195,283	22,783	...	...	...	...	11	466,491
<b>Total Government</b>												
<b>Budgetary—Voted</b>												
400,992	91,804,618	7,550,016	139,111	99,894,737	89,717,872	9,556,440	...	...	...	...	620,425	92,636,171
1,501,560	138,407,955	697,854	(712,499)	139,894,870	138,514,961	5,495	...	...	...	...	1,374,414	140,358,862
1,902,552	230,212,573	8,247,870	(573,388)	239,789,607	228,232,833	9,561,935	...	...	...	...	1,994,839	232,995,033
225,027	99,213	...	421,010	745,250	487,450	29,438	...	...	...	...	228,362	697,087
166,084,111	(687,621)	(1,200,908)	64,264,206	228,459,788	59,815,024	1,027,026	...	...	...	...	167,617,738	73,693,259
166,309,138	(588,408)	(1,200,908)	64,685,216	229,205,038	60,302,474	1,056,464	...	...	...	...	167,846,100	74,390,346
626,019	91,903,831	7,550,016	560,121	100,639,987	90,205,322	9,585,878	...	...	...	...	848,787	93,333,258
167,585,671	137,720,334	(503,054)	63,551,707	368,354,658	198,329,985	1,032,521	...	...	...	...	168,992,152	214,052,121
168,211,690	229,624,165	7,046,962	64,111,828	468,994,645	288,535,307	10,618,399	...	...	...	...	169,840,939	307,385,379

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

(1) These adjustments, warrants and transfers include items such as:

- (a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from prior year's payables;
- (b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,
- (c) adjustments to authorities granted in statutes other than appropriation acts.

(2) Certain comparative figures have been reclassified to conform to the current Government structure. Additional information is provided in the Ministerial Sections within this volume.

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year's Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
2		<b>Agriculture and Agri-Food</b>		
		<b>Department</b>		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pastures Program and the administration of the AgriStability program; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period less than a year	716,925,822	
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pastures Program and the administration of the AgriStability program; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period less than a year—To authorize the transfer of \$208,900 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		21,437,422
	1c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pastures Program, the administration of the AgriStability program, and the provision of internal support services to other organizations; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period less than a year—To authorize the transfer of \$1,440,000 from Agriculture and Agri-Food Vote 10, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
	5	Capital expenditures	28,150,200	
	10	The grants listed in the Estimates and contributions	409,425,666	
	10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$26,261,078 from Agriculture and Agri-Food Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		24,171,425
	10c			725,033
		<b>Canadian Dairy Commission</b>		
	15	Program expenditures	3,930,000	
		<b>Canadian Food Inspection Agency</b>		
	20	Operating expenditures and contributions—To authorize the transfer of \$7,215,136 from Agriculture and Agri-Food Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	563,048,652	1
	20b			
	20c	Operating expenditures and contributions—To authorize the transfer of \$2,920,953 from Agriculture and Agri-Food Vote 1 and \$475,100 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 1, 2011-12</i> for the purposes of this Vote and to provide a further amount of		6,903,635
	25	Capital expenditures	20,956,600	
	25b	Capital expenditures—To authorize the transfer of \$634,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1

25c	Capital expenditures—To authorize the transfer of \$5,232,788 from Agriculture and Agri-Food Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of			23,143
30	Canadian Grain Commission Program expenditures	35,029,788		
	<b>Total Ministry—Budgetary Non-budgetary</b>	<b>1,777,466,728</b>	<b>...</b>	<b>53,260,661</b>
3	<b>Atlantic Canada Opportunities Agency Department</b>			<b>...</b>
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	82,340,144		
5	The grants listed in the Estimates and contributions	226,783,293		
5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$2,343,674 from Atlantic Canada Opportunities Agency Vote 1, and \$1,917,315 from National Defence Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of			12,425,838
	<b>Enterprise Cape Breton Corporation</b>			
10	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>	65,026,000		
10b	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>			15,097,000
	<b>Total Ministry—Budgetary Non-budgetary</b>	<b>374,149,437</b>	<b>...</b>	<b>27,522,838</b>
4	<b>Canada Revenue Agency</b>			<b>...</b>
1	Operating expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>	3,083,906,257		
1b	Operating expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> —To authorize the transfer of \$115,942,486 from Canada Revenue Agency Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of			24,392,657
5	Capital expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>	151,346,470		
5b	Capital expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>			1,882,288
	<b>Total Ministry—Budgetary Non-budgetary</b>	<b>3,235,252,727</b>	<b>...</b>	<b>26,274,945</b>
5	<b>Canadian Heritage Department</b>			<b>...</b>
1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network and the Canadian Audio-Visual Certification Office and, the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			187,611,938
1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network and the Canadian Audio-Visual Certification Office, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$20,000 from Canadian Heritage Vote 10, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of			7,953,692

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
1c		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network and the Canadian Audio-Visual Certification Office, and from the provision of internal support services to other organizations, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
5		The grants listed in the Estimates and contributions	932,804,044	1
5b		The grants listed in the Estimates and contributions —To authorize the transfer of \$207,000 from Indian Affairs and Northern Development Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		157,930,630
5c		The grants listed in the Estimates and contributions—To authorize the transfer of \$5,000 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
<b>Canada Council for the Arts</b>				
10		Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act	181,760,816	
10b		Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act—To authorize the transfer of \$177,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
<b>Canadian Broadcasting Corporation</b>				
15		Payments to the Canadian Broadcasting Corporation for operating expenditures	968,047,060	60,000,000
15b		Payments to the Canadian Broadcasting Corporation for operating expenditures	4,000,000	
20		Payments to the Canadian Broadcasting Corporation for working capital	102,272,000	
25		Payments to the Canadian Broadcasting Corporation for capital expenditures		
<b>Canadian Museum for Human Rights</b>				
30		Payments to the Canadian Museum for Human Rights for operating and capital expenditures	31,700,000	
<b>Canadian Museum of Civilization</b>				
35		Payments to the Canadian Museum of Civilization for operating and capital expenditures	63,378,730	665,000
35b		Payments to the Canadian Museum of Civilization for operating and capital expenditures		
<b>Canadian Museum of Immigration at Pier 21</b>				
37a		Payments to the Canadian Museum of Immigration at Pier 21 for operating and capital expenditures		9,974,440
<b>Canadian Museum of Nature</b>				
40		Payments to the Canadian Museum of Nature for operating and capital expenditures	28,554,904	
<b>Canadian Radio-television and Telecommunications Commission</b>				
45		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the Telecommunications Fee Regulations, 2010, Broadcasting Licence Fees Regulations, 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board	4,701,852	
45a		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the Telecommunications Fee Regulations, 2010, Broadcasting Licence Fee Regulations, 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board		2,553,902



50	<b>Library and Archives of Canada</b>	Operating expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection	90,855,167	
	50b	Operating expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection—To authorize the transfer of \$445,804 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
50c		Operating expenditures, the grants listed in the Estimates and contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection—To authorize the transfer of \$121,137 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
55		Capital expenditures	10,350,000	
	<b>National Arts Centre Corporation</b>			
60		Payments to the National Arts Centre Corporation for operating expenditures		
60b		Payments to the National Arts Centre Corporation for operating expenditures—To authorize the transfer of \$150,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	35,631,174	1
	<b>National Battlefields Commission</b>			
65		Program expenditures	7,146,451	
	<b>National Film Board</b>			
70		Program expenditures, the grants listed in the Estimates and contributions	66,782,204	
	<b>National Gallery of Canada</b>			
75		Payments to the National Gallery of Canada for operating and capital expenditures	40,606,120	
80		Payment to the National Gallery of Canada for the acquisition of objects for the Collection and other costs attributable to this activity	8,000,000	
	<b>National Museum of Science and Technology</b>			
85		Payments to the National Museum of Science and Technology for operating and capital expenditures	29,041,340	
	<b>Office of the Co-ordinator, Status of Women <sup>(1)</sup></b>			
90		Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period less than a year	9,269,784	
95		The grants listed in the Estimates and contributions	18,950,000	
	<b>Public Service Commission</b>			
100		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of assessment and counselling services and products		
100b		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of assessment and counselling services and products—To authorize the transfer from vote 102, a deemed appropriation pursuant to section 31.1 of the <i>Financial Administration Act</i> for the purposes of this Vote	83,296,528	1
	<b>Public Service Labour Relations Board</b>			
105		Program expenditures	12,418,768	
105c		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of internal support services to other organizations to offset associated expenditures incurred in the fiscal year		1
	<b>Public Service Staffing Tribunal</b>			
110		Program expenditures	4,905,102	

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
<b>Registry of the Public Servants Disclosure Protection Tribunal</b>				
	115	Program expenditures	1,644,000	
		<b>Telefilm Canada</b>		
	120	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i>	105,667,144	
		<b>Total Ministry—Budgetary</b>	<b>3,029,395,126</b>	<b>239,077,672</b>
		<b>Non-budgetary</b>	...	...
<b>Citizenship and Immigration</b>				
<b>Department</b>				
6	1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	492,532,197	
	1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$10,099,700 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		51,749,542
	1c	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$1,887,200 from Foreign Affairs and International Trade Vote 5, and \$196,000 for Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	944,970,969	1
	5	The grants listed in the Estimates and contributions		
	5c	The grants listed in the Estimates and contributions—To authorize the transfer of \$6,061,840 from Citizenship and Immigration Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		15,253,390
	7b	Pursuant to section 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 4,726 debts due to Her Majesty in right of Canada amounting to \$1,709,358 in the amount of \$1,700,056 in 2011-2012 related to immigration loans issued pursuant to section 88 of the <i>Immigration and Refugee Protection Act</i> in order to write-off loans related to the immigration loan program—To authorize the transfer of \$9,302 from Citizenship and Immigration Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		1,700,056
<b>Immigration and Refugee Board</b>				
	10	Program expenditures	136,540,730	
		<b>Total Ministry—Budgetary</b>	<b>1,574,043,896</b>	<b>68,702,989</b>
		<b>Non-budgetary</b>	...	...

**Economic Development Agency of Canada for the Regions of Quebec**

1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	43,952,638	1,621,125
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	247,037,301	
5	The grants listed in the Estimates and contributions		
5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$450,000 from Foreign Affairs and International Trade Vote 30, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		
5c	The grants listed in the Estimates and contributions—To authorize the transfer of \$150,000 from Foreign Affairs and International Trade Vote 1 and \$150,000 from Foreign Affairs and International Trade Vote 30, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		19,667,156
	<b>Total Ministry—Budgetary</b>	<b>290,989,939</b>	<b>21,288,282</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
8	<b>Environment</b>		
	<b>Department</b>		
1	Operating expenditures and (a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board; (b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine; (c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories; (d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul; (e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys; (f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the department funded from this Vote; and (g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	652,480,455	
1b	Operating expenditures, and (a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board; (b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine; (c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories; (d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul; (e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys; (f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the department funded from this Vote; and (g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$81,500 from Treasury Board Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		126,155,164

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
1c		Operating expenditures, and (a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board; (b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine; (c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories; (d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul; (e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys; (f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the department funded from this Vote and for the provision of internal support services to other organizations; and (g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$1,353,378 from Environment Vote 10, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
5		Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	41,662,400	
5b		Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property—To authorize the transfer of \$325,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		7,117,500
10		The grants listed in the Estimates and contributions, and contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of cash payments or the provision of goods, equipment or services	93,398,106	
10b		The grants listed in the Estimates and contributions, and contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of cash payments or the provision of goods, equipment or services—To authorize the transfer of \$605,175 from Fisheries and Oceans Vote 10, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		2,360,000
10c		The grants listed in the Estimates and contributions, and contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of monetary payments or the provision of goods, equipment or services—To authorize the transfer of \$75,000 from Transport Vote 10, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
<b>Canadian Environmental Assessment Agency</b>				
15		Program expenditures, contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	27,134,473	
15b		Program expenditures, contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency		2,100,000



# National Round Table on the Environment and the Economy

20	Program expenditures	4,809,974	
	<b>Parks Canada Agency</b>		
25	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies	531,093,209	
25b	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies—To authorize the transfer of \$500,000 from Environment Vote 10, \$200,000 from National Defence Vote 1 and \$73,500 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the <i>Parks Canada Agency Act</i>	500,000	22,212,165
30	<b>Total Ministry—Budgetary</b>	1,351,078,617	159,944,831
	<b>Non-budgetary</b>	...	...
9	<b>Finance</b>		
	<b>Department</b>		
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year		
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year	100,883,435	
1c	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of internal support services to other organizations—To authorize the transfer of \$15,221,937 from Finance Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	4,940,846	
5	The grants listed in the Estimates and contributions		1
5b	The grants listed in the Estimates and contributions		
7c	Authority to make payments from April 1, 2011 to March 31, 2012, under the <i>Bretton Woods and Related Agreements Act</i> , to the International Bank for Reconstruction and Development for the Agriculture Advance Market Commitment an amount not to exceed \$9,000,000	181,416,000	7,000,000
L10	Pursuant to section 8(c) of <i>Bretton Woods and Related Agreements Act</i> , the amount of financial assistance provided by the Minister of Finance for the purchase on behalf of Her Majesty in right of Canada of shares of the International Bank for Reconstruction and Development shall not exceed an amount of \$98,141,398 in United States dollars over the period 2011-2012 to 2015-2016, and in respect of the period commencing on April 1, 2011 and ending on March 31, 2012, an amount of \$20,082,471 in United States dollars, notwithstanding that the amount may exceed the equivalent in Canadian dollars estimated at \$20,610,640 on September 24, 2010		1
L10c	Pursuant to subsection 8(2) of <i>Bretton Woods and Related Agreements Act</i> , the amount of financial assistance provided by the Minister of Finance for the purchase of shares of the International Bank for Reconstruction and Development shall not exceed an amount of \$98,141,398 in United States dollars over the period 2011-2012 to 2015-2016	20,610,640	
L15	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$384,280,000 to the International Development Association	1	
L15b	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$441,620,000 to the International Development Association		
L17c	Pursuant to subsection 8(2) of <i>Bretton Woods and Related Agreements Act</i> , the amount of financial assistance provided by the Minister of Finance for the purchase of shares of the International Bank for Reconstruction and Development shall not exceed an amount of \$1,537,548,567 in United States dollars, which shall remain subject to call over an indefinite period		1

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<b>Auditor General</b>		
20		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from audit professional services provided to members of the Canadian Council of Legislative Auditors (CCOLA) and the annual financial and performance audits and of contribution audits for the International Labour Organization (ILO)	74,508,869	
		<b>Canadian International Trade Tribunal</b>		
25		Program expenditures	9,995,878	
		<b>Financial Transactions and Reports Analysis Centre of Canada</b>		
30		Program expenditures	36,315,817	14,670,000
30a		Program expenditures		
		<b>Office of the Superintendent of Financial Institutions</b>		
35		Program expenditures	910,226	
		<b>PPP Canada Inc.</b>		
40		Payments to PPP Canada Inc. for operations and program delivery	12,700,000	
45		Payments to PPP Canada Inc. for P3 Fund investments	275,000,000	
		<b>Total Ministry—Budgetary</b>	<b>691,730,225</b>	<b>26,610,848</b>
		<b>Non-budgetary</b>	<b>20,610,641</b>	<b>3</b>

10

## Fisheries and Oceans

## Department

- 1 Operating expenditures, and
- (a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;
- (b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;
- (c) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and
- (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year
- 1b Operating expenditures, and
- (a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;
- (b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;

1,229,050,480

1c	(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and		
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$5,000,000 from Fisheries and Oceans Vote 10, \$720,300 from Environment Vote 1, \$101,000 from Treasury Board Vote 1, \$30,000 from National Defence Vote 1, and \$22,730 from Transport Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of Operating expenditures, and	40,051,864	
5	(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
	(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;		
5b	(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard, and for the provision of internal support services to other organizations; and		
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$5,194,900 from Fisheries and Oceans Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		6,516,935
10	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	328,062,395	
	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	127,653,239	
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$2,055,205 from Fisheries and Oceans Vote 1, and \$100,000 from National Defence Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
10c	The grants listed in the Estimates and contributions—To authorize the transfer of \$5,499,087 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
<b>Total Ministry—Budgetary</b>		<b>1,684,766,114</b>	<b>69,441,301</b>
<b>Non-budgetary</b>		<b>...</b>	<b>...</b>

11

**Foreign Affairs and International Trade****Department**

1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and Canadian residents living abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		1,385,027,770
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## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
1b		Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and Canadians living abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$2,532,311 from Foreign Affairs and International Trade Vote 30, \$2,111,700 from National Defence Vote 1, \$891,200 from Public Safety and Emergency Preparedness Vote 10, \$587,700 from Agriculture and Agri-Food Vote 1, \$328,200 from Public Safety and Emergency Preparedness Vote 1, \$138,800 from Privy Council Vote 1, \$118,600 from Agriculture and Agri-Food Vote 20, \$106,900 from Health Vote 1, \$94,756 from Transport Vote 1, \$30,000 from Public Safety and Emergency Preparedness Vote 45 and \$6,000 from Finance Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	6,353,680		
1c		Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and Canadians living abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$9,222,873 from Foreign Affairs and International Trade Vote 5, \$94,200 from Natural Resources Vote 1 and \$46,320 from Transport Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote			
5		Capital expenditures			211,368,121
5b		Capital expenditures—To authorize the transfer of \$175,000 from Public Safety and Emergency Preparedness Vote 15, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote			1



The grants listed in the Estimates, contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), cash payments or the provision of goods, equipment and services for the purpose of worldwide international security assistance; with respect to Canada's Counter-Terrorism Capacity Building Program and the Anti-Crime Capacity Building Program, cash payments or the provision of goods and services for the purpose of counter-terrorism and anti-crime assistance to states and government entities; and, with respect to the Global Peace and Security Program, Global Peace Operations Program and Glyn Berry Program, cash payments or the provision of goods, services, equipment and technology for the purposes of global peace and security assistance; and the authority to make commitments for the current fiscal year not exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and the authority to pay assessments in the amounts and in the currencies in which they are levied as well as the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September 2010

10b

The grants listed in the Estimates, contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), cash payments or the provision of goods, equipment and services for the purpose of worldwide international security assistance; with respect to Canada's Counter-Terrorism Capacity Building Program and the Anti-Crime Capacity Building Program, cash payments or the provision of goods and services for the purpose of counter-terrorism and anti-crime assistance to states and government entities; and, with respect to the Global Peace and Security Program, Global Peace Operations Program and Glyn Berry Program, cash payments or the provision of goods, services, equipment and technology for the purpose of global peace and security assistance; and the authority to make commitments for the current fiscal year not exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, the authority to pay assessments in the amounts and in the currencies in which they are levied as well as the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September 2010—To authorize the transfer of \$420,047 from Foreign Affairs and International Trade Vote 30, \$530,921 from Economic Development Agency of Canada for the Regions of Quebec Vote 5 and \$66,968 from Environment Vote 10, *Appropriation Act No. 1, 2011-2012* for the purposes of this Vote and to provide a further amount of

7,561,132

10c

The grants listed in the Estimates and contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), Canada's Counter-Terrorism Capacity Building Program, the Anti-Crime Capacity Building Program, the Afghanistan Counter-Narcotics Program, the Global Peace and Security Program, Global Peace Operations Program and Glyn Berry Program, in the form of monetary payments or the provision of goods or services; authority to make commitments for the current fiscal year not exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and authority to pay assessments in the amounts and in the currencies in which they are levied as well as the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September 2010—To authorize the transfer of \$10,750,000 from Foreign Affairs and International Trade Vote 5 and \$300,000 from Canadian Heritage Vote 5, *Appropriation Act No. 1, 2011-2012* for the purposes of this Vote

15

Passport Office Revolving Fund—In accordance with section 12 of the *Revolving Funds Act*, to amend subsection 4(3) of that Act by increasing from \$4,000,000 to \$131,204,000, for the period commencing April 1, 2011 and ending March 31, 2012, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues for Passport Canada

15b

Passport Office Revolving Fund—In accordance with section 12 of the *Revolving Funds Act*, to amend subsection 4(3) of that Act by increasing from \$4,000,000 to \$131,204,000, for the period commencing April 1, 2011 and ending March 31, 2012, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues for Passport Canada

17b

Payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefit payments, fees and other expenditures made in respect of employees locally engaged outside Canada and for such other persons, as Treasury Board determines—To authorize the transfer of \$70,140,000 from Treasury Board Vote 20, *Appropriation Act No. 1, 2011-2012* for the purposes of this Vote

#### Canadian Commercial Corporation

Payments to the Canadian Commercial Corporation

15,481,540

#### Canadian International Development Agency

Operating expenditures and authority to:

(a) engage persons for service in developing countries and in countries in transition; and

(b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986 (and registered as SOR/86-475), as may be amended, or any other regulations that may be made by the Governor in Council with respect to:

(i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto,

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	25c	<p>(ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and</p> <p>(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition</p> <p>Operating expenditures and authority to:</p> <p>(a) engage persons for service in developing countries and in countries in transition; and</p> <p>(b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986 (and registered as SOR/86-475), as may be amended, or any other regulations that may be made by the Governor in Council with respect to:</p> <p>(i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto,</p> <p>(ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and</p> <p>(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition—</p> <p>To authorize the transfer of \$30,000 from Treasury Board Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of</p>	200,901,545	
30		The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	2,958,149,605	22,418
30b		The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services		5,000,000
30c		The grants listed in the Estimates and contributions for international development assistance, international humanitarian assistance and other specified purposes, in the form of monetary payments or the provision of goods or services—To authorize the transfer of \$4,029,700 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		355,529,000
L35		The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$248,113,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts		
L35c		The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$285,613,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts		
L40		Pursuant to section 3 (c) of the <i>International Development (Financial Institutions) Assistance Act</i> , the amount of financial assistance provided by the Minister of Foreign Affairs, in consultation with the Minister of Finance for participation in General Capital Increase for International Financial Institutions to respond to the global economic crisis and to no longer-term development needs in Africa, Americas, Asia and the Caribbean, shall not exceed, in respect of the period commencing on April 1, 2011 and ending on March 31, 2012 an amount of \$82,176,248 US which amount is estimated in Canadian dollars at \$84,279,960 on September 24, 2010		
L40c		Pursuant to section 3(c) of the <i>International Development (Financial Institutions) Assistance Act</i> the amount of financial assistance provided by the Minister of Foreign Affairs, in consultation with the Minister of Finance for participation in General Capital Increase for International Financial Institutions to respond to the global economic crisis and to no longer-term development needs in Africa, Americas, Asia and the Caribbean, shall not exceed, in respect of the period commencing on April 1, 2011 and ending on March 31, 2012 an amount of \$110,411,457 US which amount is estimated in Canadian dollars at \$112,931,558		

<b>International Development Research Centre</b>			
45	Payments to the International Development Research Centre	207,370,244	
45b	Payments to the International Development Research Centre—To authorize the transfer of \$1,200,000 from Health Vote 25, \$925,926 from Industry Vote 80, \$648,148 from Industry Vote 95, \$175,705 from Health Vote 40, \$74,074 from Industry Vote 75 and \$51,852 from Industry Vote 90, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		861,700 27,500,000
45c	Payments to the International Development Research Centre		
<b>International Joint Commission</b>			
50	Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Great Lakes Water Quality Agreement	7,674,349	
<b>National Capital Commission<sup>(2)</sup></b>			
52b	Payments to the National Capital Commission for operation expenditures—To authorize the transfer of \$65,157,730 from Transport Vote 40, \$450,000 from Public Works and Government Services Vote 1, and \$330,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		3,070,000
52c	Payments to the National Capital Commission for operating expenditures—To authorize the transfer of \$807,000 from Foreign Affairs and International Trade Vote 54, <i>Appropriation Act No. 3, 2011-2012</i> and \$100,000 from Foreign Affairs and International Trade Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
54b	Payments to the National Capital Commission for operation expenditures—To authorize the transfer of \$27,778,875 from Transport Vote 45, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		230,000
<b>Total Ministry—Budgetary</b>		5,865,802,989	406,127,936
<b>Non-budgetary</b>		2	2
<b>Governor General</b>			
1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General	17,014,933	
<b>Total Ministry—Budgetary</b>		17,014,933	...
<b>Non-budgetary</b>		...	...
<b>Health</b>			
<b>Department</b>			
1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	1,734,817,376	
1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$9,825,000 from Agriculture and Agri-Food Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		279,992,776
1c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services, and the provision of internal support services to other organizations, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$575,000 from Health Vote 10, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1



## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	5	Capital expenditures		
	5b	Capital expenditures—To authorize the transfer of \$1,394,800 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	30,043,000	3,600,000
	10	The grants listed in the Estimates and contributions		
	10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$4,000,000 from Health Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	1,444,698,166	38,252,373
	10c	The grants listed in the Estimates and contributions—To authorize the transfer of \$30,000,000 from Health Vote 1 and \$50,000 Health Vote 50, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		22,250,000
		<b>Assisted Human Reproduction Agency of Canada</b>		
	15	Program expenditures	9,925,968	
		<b>Canadian Institutes of Health Research</b>		
	20	Operating expenditures		
	20b	Operating expenditures—To authorize the transfer of \$15,000 from Health Vote 40, and \$900,000 from Foreign Affairs and International Trade Vote 45, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	50,007,434	909,250
	25	The grants listed in the Estimates		
	25b	The grants listed in the Estimates—To authorize the transfer of \$200,000 from Health Vote 10, \$50,000 from Health Vote 40, \$300,000 from Health Vote 50, \$220,000 from National Defence Vote 1 and \$58,438 from Industry Vote 80, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	928,064,897	
	25c	The grants listed in the Estimates—To authorize the transfer of \$514,000 from Health Vote 50, and \$400,000 from Health Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		24,040,000
		<b>Canadian Northern Economic Development Agency<sup>(1)</sup></b>		1
	27b	Operating expenditures—To authorize the transfer of \$12,541,212 from Indian Affairs and Northern Development Vote 25, and \$299,300 from Industry Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		308,094
	27c	Operating expenditures—To authorize the transfer of \$150,000 from Indian Affairs and Northern Development Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		2,000,000
	29b	Contributions—To authorize the transfer of \$30,057,000 from Indian Affairs and Northern Development Vote 30, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		1,697,756
	29c	Contributions—To authorize the transfer of \$1,000,000 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
		<b>Hazardous Materials Information Review Commission</b>		
	30	Program expenditures	3,925,209	
		<b>Patented Medicine Prices Review Board</b>		
	35	Program expenditures	10,778,476	
		<b>Public Health Agency of Canada</b>		
	40	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products	369,225,667	
	40b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products—To authorize the transfer of \$305,000 from National Defence Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		27,276,580



40c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products—To authorize the transfer of \$20,000 from Public Safety and Emergency Preparedness Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	1
45	Capital expenditures	22,898,787
45b	Capital expenditures—To authorize the transfer of \$500,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	1,597,412
50	The grants listed in the Estimates and contributions	196,320,663
50b	The grants listed in the Estimates and contributions—To authorize the transfer of \$575,000 from Health Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	1,000,000
	<b>Total Ministry—Budgetary</b>	<b>4,800,705,643</b>
	<b>Non-budgetary</b>	<b>...</b>
	<b>402,924,245</b>	<b>...</b>

14	<b>Human Resources and Skills Development</b>	
	<b>Department</b>	
1	Operating expenditures, and	
	(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan, the Employment Insurance Operating Account and the Specified Purpose Account for the administration of the Millennium Excellence Awards;	
	(b) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend, to offset related expenditures incurred in the fiscal year, revenues received in the fiscal year arising from:	
	(i) the provision of Public Access Programs Sector services;	
	(ii) services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements;	
	(iii) services offered on behalf of other federal government departments and/or federal government departmental corporations;	
	(iv) the amount charged to any Crown Corporation under paragraph 14(b) of <i>Government Employees Compensation Act</i> in relation to the litigation costs for subrogated claims for Crown Corporations;	
	(v) the portion of the <i>Government Employees Compensation Act</i> departmental or agency subrogated claim settlements related to litigation costs; and	
	(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	639,109,252
1b	Operating expenditures, and	
	(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan, the Employment Insurance Operating Account and the Specified Purpose Account for the administration of the Millennium Excellence Awards;	
	(b) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend, to offset related expenditures incurred in the fiscal year, revenues received in the fiscal year arising from:	
	(i) the provision of Public Access Programs Sector services;	
	(ii) services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements;	
	(iii) services offered on behalf of other federal government departments and/or federal government departmental corporations;	
	(iv) the amount charged to any Crown Corporation under paragraph 14(b) of <i>Government Employees Compensation Act</i> in relation to the litigation costs for subrogated claims for Crown Corporations;	
	(v) the portion of the <i>Government Employees Compensation Act</i> departmental or agency subrogated claim settlements related to litigation costs; and	
	(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	9,684,803
1c	Operating expenditures and	
	(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan, the Employment Insurance Operating Account and the Specified Purpose Account for the administration of the Millennium Excellence Awards;	

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		(b) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend, to offset related expenditures incurred in the fiscal year, revenues received in the fiscal year arising from:		
		(i) the provision of Public Access Programs Sector services;		
		(ii) services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements;		
		(iii) services offered on behalf of other federal government departments and/or federal government departmental corporations;		
		(iv) the amount charged to any Crown Corporation under paragraph 14(b) of <i>Government Employees Compensation Act</i> in relation to the litigation costs for subrogated claims for Crown Corporations;		
		(v) the portion of the <i>Government Employees Compensation Act</i> departmental or agency subrogated claim settlements related to litigation costs; and		
		(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	1,861,298,806	56,360,000
5		The grants listed in the Estimates and contributions		1
5a		The grants listed in the Estimates and contributions		
5b		The grants listed in the Estimates and contributions—To authorize the transfer of \$46,100 from Health Vote 10, and \$46,100 from Health Vote 50, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		6,997,705
5c		The grants listed in the Estimates and contributions—To authorize the transfer of \$497,000 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
7b		Pursuant to subsections 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 61,791 debts due to Her Majesty in right of Canada amounting to \$149,541,766 related to Canada Student Loans accounts		149,541,766
7c		Pursuant to subsections 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 98,448 debts due to Her Majesty in right of Canada amounting to \$311,768,275 related to Canada Student Loans accounts		162,226,509
10		<b>Canada Industrial Relations Board</b>	11,421,923	
		Program expenditures		
		<b>Canada Mortgage and Housing Corporation</b>		
15		To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>		
15a		To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	1,907,423,000	
		<b>Canadian Artists and Producers Professional Relations Tribunal</b>		
20		Program expenditures	1,878,673	
		<b>Canadian Centre for Occupational Health and Safety</b>		
25		Program expenditures	3,853,172	
				254,500,000

**Office of the Co-ordinator, Status of Women <sup>(1)</sup>**

26b Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period less than a year—To authorize the transfer of \$8,857,151 from Canadian Heritage Vote 90, *Appropriation Act No. 1, 2011-2012* for the purposes of this Vote 1

28b The grants listed in the Estimates and contributions—To authorize the transfer of \$18,456,422 from Canadian Heritage Vote 95, *Appropriation Act No. 1, 2011-2012* for the purposes of this Vote 1

<b>Total Ministry—Budgetary</b>	4,424,984,826	639,310,787
<b>Non-budgetary</b>	...	...

15

**Indian Affairs and Northern Development**

**Department**

- 1 Operating expenditures and
- (a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;
  - (b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;
  - (c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and
  - (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year 1,042,799,123
- 1b Operating expenditures, and
- (a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;
  - (b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;
  - (c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and
  - (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$1,125,000 from Indian Affairs and Northern Development Vote 10, *Appropriation Act No. 1, 2011-2012* for the purposes of this Vote and to provide a further amount of 287,667,458
- 1c Operating expenditures, and
- (a) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenue received during the fiscal year through the provision of internal support services to other organizations to offset associated expenditures incurred in the fiscal year;
  - (b) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;
  - (c) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;
  - (d) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and
  - (e) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$167,500 from Treasury Board Vote 1, *Appropriation Act No. 1, 2011-2012* for the purposes of this Vote 1

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
5		Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property; and (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments of expenditures on roads and related works	12,194,000	
5b		Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property; and (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments of expenditures on roads and related works		2,783,054
5c		Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Aboriginal Affairs and Northern Development, and such expenditures on other than federal property; and (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments of expenditures on roads and related works—To authorize the transfer of \$207,000 from Indian Affairs and Northern Development Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
10		The grants listed in the Estimates and contributions	6,049,915,235	17,773,440
10a		The grants listed in the Estimates and contributions—To authorize the transfer of \$1,765,959 from Health Vote 10, \$230,000 from Fisheries and Oceans Vote 10, \$163,520 from National Defence Vote 1, and \$40,000 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		251,238,851
10b		The grants listed in the Estimates and contributions—To authorize the transfer of \$9,875,000 from Indian Affairs and Northern Development Vote 5, \$3,406,131 from Indian Affairs and Northern Development Vote 1, \$465,162 from Canadian Heritage Vote 5 and \$20,571 from Health Vote 10, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		39,585,765
10c		Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	47,403,000	
L15		Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	30,400,000	
20		<b>Canadian Northern Economic Development Agency</b> <sup>(3)</sup>		
25		Operating expenditures	12,935,925	
30		Contributions	30,057,000	
35		<b>Canadian Polar Commission</b>	936,747	
		Program expenditures and contributions		
40		<b>First Nations Statistical Institute</b>	5,000,000	
		Payments to the First Nations Statistical Institute for operating expenditures		
45		<b>Indian Residential Schools Truth and Reconciliation Commission</b>		
		Program expenditures	11,980,000	





## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
30		Capital expenditures		
35		The grants listed in the Estimates and contributions	114,159,000	
35b		The grants listed in the Estimates and contributions—To authorize the transfer of \$1,936,000 from Industry Vote 30, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	56,223,000	1
		<b>Canadian Tourism Commission</b>		
40		Payments to the Canadian Tourism Commission		
40b		Payments to the Canadian Tourism Commission	76,032,802	5,000,000
40c		Payments to the Canadian Tourism Commission—To authorize the transfer of \$1,001,173 from Treasury Board Vote 20, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
		<b>Copyright Board</b>		
45		Program expenditures	2,815,245	
		<b>Federal Economic Development Agency for Southern Ontario</b>		
50		Operating expenditures	25,538,566	1,683,507
50a		Operating expenditures		1,431,537
50b		Operating expenditures—To authorize the transfer of \$64,860 from Industry Vote 1, and \$403,000 from Human Resources and Skills Development Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		
55		The grants listed in the Estimates and contributions	191,671,310	
55a		The grants listed in the Estimates and contributions		45,396,000
55b		The grants listed in the Estimates and contributions		7,500,000
		<b>National Research Council of Canada</b>		
60		Operating expenditures	387,214,851	
60b		Operating expenditures—To authorize the transfer of \$220,600 from Natural Resources Vote 1, and \$112,000 from Treasury Board Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		9,549,600
60c		Operating expenditures—To authorize the transfer of \$20,000 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
65		Capital expenditures	38,016,775	
65b		Capital expenditures—To authorize the transfer of \$248,100 Natural Resources Vote 1, and \$45,500 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		567,000
65c		Capital expenditures—To authorize the transfer of \$100,000 National Defence Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
70		The grants listed in the Estimates and contributions	139,650,480	
70b		The grants listed in the Estimates and contributions—To authorize the transfer of \$4,800,000 from Industry Vote 60, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		
70c		The grants listed in the Estimates and contributions—To authorize the transfer of \$150,000 from Industry Vote 60 and \$590,000 from Environment Vote 10, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		20,085,000
		<b>Natural Sciences and Engineering Research Council</b>		1
75		Operating expenditures	42,744,681	
75b		Operating expenditures—To authorize the transfer of \$30,000 from Natural Resources Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		464,112
80		The grants listed in the Estimates	1,002,065,627	
80b		The grants listed in the Estimates—To authorize the transfer of \$1,000,000 from Natural Resources Vote 10, and \$35,000 from Natural Resources Vote 20, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		35,461,091

80c The grants listed in the Estimates—To authorize the transfer of \$250,000 from Transport Vote 1, *Appropriation Act No. 1, 2011–2012* for the purposes of this Vote

# **Registry of the Competition Tribunal**

## Program expenditures

## **Social Sciences and Humanities Research Council**

### Operating expenditures

### Operating expenditures

The grants listed in the Estimates

The grants listed in the Estimates—To authorize the transfer of \$437,292 from Canadian Heritage Vote 5, and \$245,337 from Industry Vote 80, *Appropriation Act No. 1, 2011–2012* for the purposes of this Vote and to provide a further amount of

The grants listed in the Estimates—To authorize the transfer of \$197,002 from Canadian Heritage Vote 5, *Appropriation Act No. 1, 2011–2012* for the purposes of this Vote

## **Standards Council of Canada**

Payments to the Standards Council of Canada pursuant to section 5 of the *Standards Council of Canada Act*

Payments to the Standards Council of Canada pursuant to section 5 of the *Standards Council of Canada Act*

## **Statistics Canada**

Program expenditures, contributions and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act* authority to expend revenue received during the fiscal year

Program expenditures, contributions and pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act* authority to expend revenue received during the fiscal year

Program expenditures, contributions and pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act* authority to expend revenue received during the fiscal year—To authorize the transfer of \$220,000 from Treasury Board Vote 1, *Appropriation Act No. 1, 2011–2012* for the purposes of this Vote

## **Total Ministry—Budgetary Non-budgetary**

17

## **Justice**

## **Department**

Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

266,546,996

7,264,163

2,159,832

22,934,361

239,284

651,684,666

20,059,260

1

7,129,000

500,000

661,447,755

6,034,092

1

4,635,491,231

800,000

347,760,682

..

## APPENDIX 1

Authorities Granted in Current Year Appropriation Acts *Continued*

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
5		The grants listed in the Estimates and contributions		
5a		The grants listed in the Estimates and contributions	388,098,536	7,600,000
		<b>Canadian Human Rights Commission</b>		
10		Program expenditures	20,466,259	
10c		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year through the provision of internal support services to other organizations to offset associated expenditures incurred in the fiscal year		1
		<b>Canadian Human Rights Tribunal</b>		
15		Program expenditures	4,102,340	
15c		Program expenditures—To authorize the transfer of \$778,338 from Justice Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
		<b>Commissioner for Federal Judicial Affairs</b>		
20		Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of Yukon, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services		
25		Canadian Judicial Council—Operating expenditures	8,271,542	
			1,508,971	
		<b>Courts Administration Service</b>		
30		Program expenditures	58,231,458	
30a		Program expenditures		2,754,928
30b		Program expenditures		2,481,139
		<b>Office of the Director of Public Prosecutions</b>		
35		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year arising from the provision of prosecution and prosecution-related services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecution's mandate	153,833,631	
35b		Program expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year arising from the provision of prosecution and prosecution-related services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecution's mandate—To authorize the transfer of \$127,190 from Public Safety and Emergency Preparedness Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		
35c		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year arising from the provision of prosecution and prosecution-related services and the provision of internal support services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecution's mandate—To authorize the transfer of \$640,622 from Justice Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		4,738,905
				1



Offices of the Information and Privacy Commissioners of Canada				
40	Office of the Information Commissioner of Canada—Program expenditures	10,615,324		
45	Office of the Privacy Commissioner of Canada—Program expenditures	22,128,733		
	<b>Supreme Court of Canada</b>			
50	Program expenditures	21,716,101		
	<b>Total Ministry—Budgetary</b>	955,519,891	24,839,139	
	<b>Non-budgetary</b>	...	...	
18	<b>National Defence</b>			
	<b>Department</b>			
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$29,736,337,360 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$9,430,224,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			
1b	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$29,736,337,360 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$9,430,224,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and authority to make payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefits, fees, and other expenditures, made in respect of as Treasury Board determines, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$46,007,824 from National Defence Vote 5, \$3,181,825 from Public Works and Government Services Vote 1, \$1,200,000 from Fisheries and Oceans Vote 1, \$868,358 from Industry Vote 95, \$655,588 from Treasury Board Vote 20 and \$468,000 from Industry Vote 80. <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	14,964,971,433		
1c	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$29,736,337,360 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$9,430,224,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes, including the provision of internal support services to other organization, and authority to make payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefits, fees, and other expenditures, made in respect of employees locally engaged outside of Canada and for such other persons, as Treasury Board determines, and the payment to			5,350,225

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year— To authorize the transfer of \$156,566,571 from National Defence Vote 5, and \$222,300 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
	5	Capital expenditures	4,663,662,924	
	10	The grants listed in the Estimates and contributions, which grants and contributions may include cash payments or, in lieu of payment made to a recipient, the provision of goods or services or of the use of facilities, and which may also include the contributions that may be approved by the Governor in Council in accordance with section 3 of <i>The Defence Appropriation Act, 1950</i> , for provision or transfer of defence equipment or services or supplies or facilities for defence purposes		
	10a	The grants listed in the Estimates and contributions, which grants and contributions may include cash payments or, in lieu of payment made to a recipient, the provision of goods or services or of the use of facilities, and which may also include the contributions that may be approved by the Governor in Council in accordance with section 3 of <i>The Defence Appropriation Act, 1950</i> , for provision or transfer of defence equipment or services or supplies or facilities for defence purposes	241,678,000	
	10c	The grants listed in the Estimates and contributions, which grants and contributions may include cash payments or, in lieu of payment made to a recipient, the provision of goods or services or of the use of facilities, and which may also include the contributions that may be approved by the Governor in Council in accordance with section 3 of <i>The Defence Appropriation Act, 1950</i> , for provision or transfer of defence equipment or services or supplies or facilities for defence purposes		1
		<b>Canadian Forces Grievance Board</b>		1
	15	Program expenditures	6,059,621	
		<b>Military Police Complaints Commission</b>		
	20	Program expenditures	3,208,939	2,299,803
	20b	Program expenditures		
		<b>Office of the Communications Security Establishment Commissioner</b>		
	25	Program expenditures	1,970,519	
		<b>Total Ministry—Budgetary</b>	19,881,551,436	7,650,031
		<b>Non-budgetary</b>	...	...
19		<b>Natural Resources</b>		
		<b>Department</b>		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products; licensing, training and certification activities related to the <i>Explosives Act</i> and <i>Explosives Regulations</i> ; and from research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products; licensing, training and certification activities related to the <i>Explosives Act</i> and <i>Explosives Regulations</i> ; and from research, consultation, testing, analysis, and administration	569,941,887	

1b	services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	129,400,000
	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products; licensing, training and certification activities related to the <i>Explosives Act</i> and <i>Explosives Regulations</i> ; and from research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$2,111,289 from Natural Resources Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	100,432,549
1c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products; licensing, training and certification activities related to the <i>Explosives Act</i> and <i>Explosives Regulations</i> ; and from research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$2,111,289 from Natural Resources Vote 25 and \$100,000 from Treasury Board Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	13,892,000
5	Capital expenditures	
5a	Capital expenditures	6,000,000
5b	Capital expenditures—To authorize the transfer of \$2,700,000 from Natural Resources Vote 1, and \$3,057,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	
5c	Capital expenditures—To authorize the transfer of \$220,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	
10	The grants listed in the Estimates and contributions	1,267,522,960
10b	The grants listed in the Estimates and contributions	
10c	The grants listed in the Estimates and contributions—To authorize the transfer of \$100,000 from Natural Resources Vote 25, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	449,865,000
	<b>Atomic Energy of Canada Limited</b>	
15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	102,143,000
15b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	275,511,917
15c	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	95,000,000
	<b>Canadian Nuclear Safety Commission</b>	
20	Program expenditures, the grants listed in the Estimates and contributions	26,457,136
20b	Program expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of \$290,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	13,107,396
	<b>National Energy Board</b>	
25	Program expenditures	52,730,832
25b	Program expenditures—To authorize the transfer of \$2,000,000 from Natural Resources Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	
	<b>Northern Pipeline Agency</b>	
30	Program expenditures	1,203,000
30b	Program expenditures	
	<b>Total Ministry—Budgetary</b>	2,033,890,815
	<b>Non-budgetary</b>	...
		1,071,016,867
		...

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
20			\$	\$
		<b>Parliament</b>		
		<b>The Senate</b>		
	1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and authority to expend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate	59,490,350	
		<b>House of Commons</b>		
	5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	290,297,302	
	5c	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons		2,733,651
		<b>Library of Parliament</b>		
	10	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	37,496,080	
		<b>Office of the Conflict of Interest and Ethics Commissioner</b>		
	15	Program expenditures	6,338,000	
		<b>Senate Ethics Officer</b>		
	20	Program expenditures	719,500	
		<b>Total Ministry—Budgetary</b>	<b>394,341,232</b>	<b>2,733,651</b>
		<b>Non-budgetary</b>	...	...
21				
		<b>Privy Council</b>		
		<b>Department</b>		
	1	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
	1b	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	125,175,315	
	1c	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year through the provision of internal support services to other departments to offset expenditures incurred in the fiscal year		11,620,963
				883,395



<b>Canadian Intergovernmental Conference Secretariat</b>			
5	Program expenditures	6,157,901	
<b>Canadian Transportation Accident Investigation and Safety Board</b>			
10	Program expenditures	26,683,020	
<b>Chief Electoral Officer</b>			
15	Program expenditures	29,467,503	
<b>Office of the Commissioner of Official Languages</b>			
20	Program expenditures	18,358,105	
<b>Old Port of Montreal Corporation Inc. <sup>(4)</sup></b>			
25	Payments to the Old Port of Montreal Corporation Inc. for operating and capital expenditures	28,373,000	
<b>Public Appointments Commission Secretariat</b>			
30	Program expenditures	945,000	
<b>Security Intelligence Review Committee</b>			
35	Program expenditures	2,708,429	
<b>Total Ministry—Budgetary</b>		<b>237,868,273</b>	<b>12,504,358</b>
<b>Non-Budgetary</b>		<b>...</b>	<b>...</b>
<b>22 Public Safety and Emergency Preparedness</b>			
<b>Department</b>			
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	136,709,360	
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$452,034 from Transport Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		2,090,567
1c	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
5	The grants listed in the Estimates and contributions	263,561,791	1
5b	The grants listed in the Estimates and contributions		
5c	The grants listed in the Estimates and contributions—To authorize the transfer of \$700,000 from Public Safety and Emergency Preparedness Vote 1, and \$100,000 from Health Vote 10, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	22,682,000	
<b>Canada Border Services Agency</b>			1
10	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege, and payments received under contracts entered into by the Agency	1,551,632,149	
10b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency—To authorize the transfer of \$246,486 from Transport Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		37,546,624

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
10c		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency—To authorize the transfer of \$478,846 from Public Safety and Emergency Preparedness Vote 15, \$1,700,000 from Public Safety and Emergency Preparedness Vote 45, \$154,000 from Transport Vote 1 and \$80,000 from Public Safety and Emergency Preparedness Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	113,930,488	1
15		Capital expenditures		
15b		Capital expenditures		3,449,709
15c		Capital expenditures—To authorize the transfer of \$1,000,000 from Transport Vote 10, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
		<b>Canadian Security Intelligence Service</b>		
20		Program expenditures	460,353,651	
20b		Program expenditures—To authorize the transfer of \$5,483,435 from Foreign Affairs and International Trade Vote 1 and \$211,400 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		4,376,260
		<b>Correctional Service of Canada</b>		
25		Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by that Fund; (b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund; (c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and (d) authority for the Minister of Public Safety and Emergency Preparedness, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions		
25b		Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by that Fund; (b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund; (c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and (d) authority for the Minister of Public Safety and Emergency Preparedness, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	2,207,945,939	
30		Capital expenditures, including payments as contributions to (a) aboriginal communities as defined in section 79 of the <i>Corrections and Conditional Release Act</i> in connection with the provision of correctional services pursuant to section 81 of that Act; and (b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies		1
			517,519,000	

<b>National Parole Board</b>			
35	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year arising from the provision of services to process pardon applications for persons convicted of offences under federal acts and regulations	43,219,791	
35b	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year arising from the provision of services to process pardon applications for persons convicted of offences under federal acts and regulations		440,000
<b>Office of the Correctional Investigator</b>			
40	Program expenditures	3,780,465	
<b>Royal Canadian Mounted Police</b>			
45	Operating expenditures, and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year	2,009,383,982	
45b	Operating expenditures and authority to expend revenue received during the fiscal year—To authorize the transfer of \$35,000,000 from Public Safety and Emergency Preparedness Vote 5, \$2,681,000 from Public Works and Government Services Vote 1 and \$549,776 from Transport Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		38,988,891
45c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year, to offset associated expenditures, including revenues from the provision of internal support services to other organizations—To authorize the transfer of \$6,000,000 from Public Safety and Emergency Preparedness Vote 5 and \$46,960 from Public Safety and Emergency Preparedness Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
50	Capital expenditures	279,359,403	
50b	Capital expenditures—To authorize the transfer of \$49,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		15,264,248
50c	Capital expenditures—To authorize the transfer of \$500,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
55	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	120,362,517	
55b	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board		8,074,272
<b>Royal Canadian Mounted Police External Review Committee</b>			
60	Program expenditures	1,287,893	1
60b	Program expenditures—To authorize the transfer of \$480,000 from Public Safety and Emergency Preparedness Vote 45, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		
<b>Royal Canadian Mounted Police Public Complaints Commission</b>			
65	Program expenditures	4,822,531	
65a	Program expenditures		2,660,673
<b>Total Ministry—Budgetary</b>		7,713,868,960	135,573,252
<b>Non-budgetary</b>		...	...

23	<b>Public Works and Government Services</b>		
1	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> ; authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		2,117,845,756
1b	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> ; authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and, the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does		

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$353,724 from Transport Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		84,521,441
1c		Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> ; authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , internal support services to other organizations; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$171,418 from Indian Affairs and Northern Development Vote 1, \$146,532 from Natural Resources Vote 1, \$81,898 from Public Safety and Emergency Preparedness Vote 45, \$51,717 from Public Safety and Emergency Preparedness Vote 1, \$40,889 from Citizenship and Immigration Vote 10, \$13,786 from Public Safety and Emergency Preparedness Vote 35, \$2,723 from Public Safety and Emergency Preparedness Vote 65, \$1,341 from Public Safety and Emergency Preparedness Vote 40 and \$431 from Public Safety and Emergency Preparedness Vote 60, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		
5		Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services	344,511,826	35,632,641
5b		Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services—To authorize the transfer of \$42,318,625 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		46,849,389
5c		Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services		12,210,116
6a		Translation Bureau Revolving Fund—In accordance with section 29.1 of the <i>Financial Administration Act</i> , to increase from \$10,000,000 to \$20,000,000, effective April 1, 2011, the amount by which the aggregate of expenditures made for the purpose of the fund, established by Vote 23d, <i>Appropriation Act No. 4, 1994-1995</i> , may exceed the revenues		1
7c		Consulting and Audit Canada Revolving Fund—In accordance with section 12 of the <i>Revolving Funds Act</i> , R.S.C. 1985, c. R-8, to repeal section 5.4 of that Act, as of March 31, 2012		1
10		Contributions	5,210,000	
		<b>Old Port of Montreal Corporation Inc.</b> <sup>(4)</sup>		
13b		Payments to the Old Port of Montreal Corporation Inc. for operating and capital expenditures—To authorize the transfer of \$24,826,375 from Privy Council Vote 25, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
13c		Payments to the Old Port of Montreal Corporation Inc. for operating and capital expenditures		2,000,000
		<b>Shared Services Canada</b>		
17c		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in the fiscal year arising from the provision of information technology services		1
21c		Telecommunications and Informatics Common Services Revolving Fund—In accordance with section 12 of the <i>Revolving Funds Act</i> , R.S.C. 1985, c. R-8, to repeal section 5.2 of that Act, as of March 31, 2012		1
<b>Total Ministry—Budgetary</b>			<b>2,467,567,582</b>	<b>181,213,592</b>
<b>Non-budgetary</b>			...	...



Transport Department		
1	Operating expenditures and	
	(a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;	
	(b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ;	
	(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year; and	
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	549,895,362
1b	Operating expenditures and	
	(a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;	
	(b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ;	
	(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year; and	
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$700,000 from Transport Vote 5 and \$16,667 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	29,901,128
1c	Operating expenditures and	
	(a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;	
	(b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ;	
	(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year; and	
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	
5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	95,157,250
5b	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies—To authorize the transfer of \$150,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	2,347,329
5c	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies—To authorize the transfer of \$125,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote	
10	The grants listed in the Estimates and contributions	669,077,485
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$7,400,000 from Transport Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	
10c	The grants listed in the Estimates and contributions	45,820,034
17a	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive certain debts and accrued interest due to Her Majesty in Right of Canada amounting to \$22,646,108 relating to the Saint John Harbour Bridge Authority	
	<b>Canada Post Corporation</b>	
15	Payments to the Canada Post Corporation for special purposes	22,210,000
	<b>Canadian Air Transport Security Authority</b>	
20	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	582,727,000
	<b>Canadian Transportation Agency</b>	
25	Program expenditures	23,806,376

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<b>Federal Bridge Corporation Limited</b>		
	30	Payments to the Federal Bridge Corporation Limited	64,699,000	
		<b>Marine Atlantic Inc.</b>		
	35	Payments to Marine Atlantic Inc. in respect of		
		(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and		
		(b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service		
	35b	Payments to Marine Atlantic Inc. in respect of	200,585,000	
		(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and		
		(b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service		1,500,000
		<b>National Capital Commission<sup>(2)</sup></b>		
	40	Payments to the National Capital Commission for operating expenditures	78,398,834	
	45	Payments to the National Capital Commission for capital expenditures	28,473,000	
	45a	Payments to the National Capital Commission for capital expenditures		3,490,000
		<b>Office of Infrastructure of Canada</b>		
	50	Operating expenditures	50,031,062	
	50b	Operating expenditures—To authorize the transfer of \$9,687,732 from Transport Vote 55, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
	50c	Operating expenditures—To authorize the transfer of \$20,959 from Transport Vote 55, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1
	55	Contributions		
	55b	Contributions	4,693,333,359	990,810,218
	55c	Contributions		282,146,000
		<b>The Jacques Cartier and Champlain Bridges Incorporated</b>		
	60	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Honoré Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and Melocheville Tunnel, Montreal		
	60a	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Honoré Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and Melocheville Tunnel, Montreal	98,944,000	31,808,000
	60b	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Honoré Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and Melocheville Tunnel, Montreal		23,135,000
		<b>Transportation Appeal Tribunal of Canada</b>		
	65	Program expenditures	1,284,898	
	65b	Program expenditures—To authorize the transfer of \$310,698 from Transports Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote		1

<b>VIA Rail Canada Inc.</b>			
70	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>	458,309,000	
70a	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>		48,000,000
70b	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>		50,000,000
<b>Total Ministry—Budgetary</b>		<b>7,616,931,626</b>	<b>1,531,603,823</b>
<b>Non-budgetary</b>		...	...
25	<b>Treasury Board</b>		
	<b>Secretariat</b>		
1	Program expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat	235,502,149	
1b	Program expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat—To authorize the transfer of \$100,000 from Canada Revenue Agency Vote 1, and \$74,805 from Industry Vote 1, and \$70,000 from Privy Council Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		27,742,039
1c	Program expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of internal support services to other organizations and from activities of the Treasury Board Secretariat—To authorize the transfer of \$40,912 from Industry Vote 1, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of		7,936,301
5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations and to provide for miscellaneous, urgent or unforeseen expenditures not otherwise provided for, including grants and contributions not listed in the Estimates and the increase of the amount of grants listed in these, where those expenditures are within the legal mandate of a government organization, and authority to re-use any sums allotted and repaid to this appropriation from other appropriations	750,000,000	
10	Government-Wide Initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada	8,510,893	
15b	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations that may need to be partially or fully funded as a result of adjustments made to terms and conditions of service or employment of the federal public administration, including members of the Royal Canadian Mounted Police and the Canadian Forces, Governor in Council appointees and Crown corporations as defined in section 83 of the <i>Financial Administration Act</i>		11,474,853
15c	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations that may need to be partially or fully funded as a result of adjustments made to terms and conditions of service or employment of the federal public administration, including members of the Royal Canadian Mounted Police and the Canadian Forces, Governor in Council appointees and Crown corporations as defined in section 83 of the <i>Financial Administration Act</i>		30,440,035
20	Public service insurance—Payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i>	2,452,205,200	

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts-- Concluded

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	25	Operating budget carry forward—Subject to the approval of the Treasury Board, to supplement other appropriations for the operating budget carry forward from the previous fiscal year		
	30	Paylist requirements—Subject to the approval of the Treasury Board, to supplement other appropriations for requirements related to parental and maternity allowances, entitlements on cessation of service or employment of the federal public administration including members of the Royal Canadian Mounted Police and the Canadian Forces, where these have not been provided from Vote 15, Compensation adjustments	1,200,000,000	
	30a	Paylist requirements—Subject to the approval of the Treasury Board, to supplement other appropriations for requirements related to parental and maternity allowances, entitlements on cessation of service or employment of the federal public administration including members of the Royal Canadian Mounted Police and the Canadian Forces, where these have not been provided from Vote 15, Compensation adjustments	600,000,000	
	33	Subject to the approval of the Treasury Board, to supplement other appropriations for purposes of the capital budget carry forward allowance from the previous fiscal year	600,000,000	1,300,000,000
	40	<b>Canada School of Public Service</b> Program expenditures	48,209,571	
	45	<b>Office of the Commissioner of Lobbying</b> Program expenditures	4,191,717	
	50	<b>Office of the Public Sector Integrity Commissioner</b> Program expenditures	6,333,000	
		<b>Total Ministry—Budgetary</b>	<b>5,904,952,530</b>	<b>1,377,593,228</b>
		<b>Non-budgetary</b>	...	...
26		<b>Veterans Affairs</b>		
		<b>Department</b>		
	1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> (R.S.C., 1970, c.V-4), to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
	1b	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> (R.S.C., 1970, c.V-4), to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	924,832,275	
				33,051,286



5	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	2,556,168,000	
5b	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board—To authorize the transfer of \$175,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2011-2012</i> for the purposes of this Vote and to provide a further amount of	31,050,000	
5c	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	37,537,000	
10	<b>Veterans Review and Appeal Board</b> Program expenditures	9,932,780	
	<b>Total Ministry—Budgetary</b>	<b>3,490,933,055</b>	<b>101,638,286</b>
	<b>Non-budgetary</b>	...	...
27	<b>Western Economic Diversification</b>		
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	44,994,894	
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		2,117,932
5	The grants listed in the Estimates and contributions	140,862,000	14,235,519
5b	The grants listed in the Estimates and contributions		
	<b>Total Ministry—Budgetary</b>	<b>185,856,894</b>	<b>16,353,451</b>
	<b>Non-budgetary</b>	...	...
	<b>Total Government—Budgetary</b>	<b>91,804,617,585</b>	<b>7,550,016,265</b>
	<b>Non-budgetary</b>	<b>99,213,643</b>	<b>5</b>

(1) Non-budgetary authority (loan, investment or advance).

(2) During the year, Office of the Co-ordinator, Status of Women was transferred from Canadian Heritage to Human Resources and Skills Development.

(3) During the year, National Capital Commission was transferred from Transport to Foreign Affairs and International Trade.

(4) During the year, Canadian Northern Economic Development Agency was transferred from Indian Affairs and Northern Development to Health.

(5) During the year, Old Port of Montreal Corporation Inc. was transferred from Privy Council to Public Works and Government Services.

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	<b>Agriculture and Agri-Food</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	84,309,446	
	Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board—Salary and motor car allowance	77,516	
	Contribution payments for the AgriStability program	500,964,000	
	Contribution payments for the AgriInsurance program	452,000,000	
	Grant payments for the AgriInvest program	139,400,000	
	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	106,000,000	
	Grant payments for the AgriStability program	95,452,000	
	Contribution payments for the AgriInvest program	20,089,000	
	Loan Guarantees under the <i>Canadian Agricultural Loans Act</i>	13,111,013	
	Canadian Cattlemen's Association Legacy Fund	5,000,000	
	Contributions in support of the Assistance to the Pork Industry Initiative	404,500	
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	
	Contribution payments for the Agricultural Disaster Relief program / AgriRecovery		300,042,000
	<b>Canadian Food Inspection Agency</b>		
	Contribution to employee benefit plans	81,394,985	
	Spending of Revenues pursuant to Section 30 of the <i>Canadian Food Inspection Agency Act</i>	52,158,156	
	Compensation payments in accordance with requirements established by Regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	1,500,000	
	<b>Canadian Grain Commission</b>		
	Contributions to employee benefit plans	622,222	
	Canadian Grain Commission Revolving Fund ( <i>Appropriation Act No. 4, 1994-95</i> )	(120,001)	
	<b>Total Ministry—Budgetary</b>	<b>1,552,562,837</b>	<b>300,042,000</b>
	<b>Non-budgetary</b>	...	...
3	<b>Atlantic Canada Opportunities Agency</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	8,821,343	2,000
	Minister of State (Atlantic Canada Opportunities Agency) (La Francophonie)—Motor car allowance		
	<b>Total Ministry—Budgetary</b>	<b>8,821,343</b>	<b>2,000</b>
	<b>Non-budgetary</b>	...	...

**Canada Revenue Agency**

Contributions to employee benefit plans  
 Minister of National Revenue, Minister of the Atlantic Canada Opportunities Agency and Minister for the Atlantic Gateway—Salary and motor car allowance  
 Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Revenue Agency Act*  
 Children's Special Allowance payments (*Children's Special Allowances Act*)  
 Disbursements to provinces under the *Softwood Lumber Products Export Charge Act*

<b>Total Ministry—Budgetary</b>	460,028,178
<b>Non-budgetary</b>	77,516
	230,687,768
	227,000,000
	140,000,000
	<b>1,057,793,462</b>
	...
	...

**Canadian Heritage**

Department  
 Contributions to employee benefit plans  
 Minister of Canadian Heritage and Official Languages—Salary and motor car allowance  
 Minister of State (Sport)—Motor car allowance  
 Salaries of the Lieutenant-Governors (*Salaries Act*)  
 Payments under the *Lieutenant-Governors Superannuation Act*  
 Supplementary Retirement Benefits—Former Lieutenant-Governors

**Canadian Radio-television and Telecommunications Commission**

Contributions to employee benefit plans

**Library and Archives of Canada**

Contributions to employee benefit plans

**National Battlefields Commission**

Contributions to employee benefit plans  
 Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*  
**Office of the Co-ordinator, Status of Women** <sup>(2)</sup>

Contributions to employee benefit plans

**Public Service Commission**

Contributions to employee benefit plans

**Public Service Labour Relations Board**

Contributions to employee benefit plans

**Public Service Staffing Tribunal**

Contributions to employee benefit plans

**Registry of the Public Servants Disclosure Protection Tribunal**

Contributions to employee benefit plans

<b>Total Ministry—Budgetary</b>	1,253,340
<b>Non-budgetary</b>	14,048,074
	1,330,189
	576,919
	194,400
	<b>60,623,193</b>
	...
	...

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
6	<b>Citizenship and Immigration</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	53,161,503	
	Minister of Citizenship, Immigration and Multiculturalism—Salary and motor car allowance	77,516	
	(L) Loans to immigrants and refugees to facilitate the arrival of newcomers pursuant to section 88 of the <i>Immigration and Refugee Protection Act</i>	1	
	<b>Immigration and Refugee Board of Canada</b>		
	Contributions to employee benefit plans	16,459,481	
	<b>Total Ministry—Budgetary</b>	<b>69,698,500</b>	...
	<b>Non-budgetary</b>	<b>1</b>	...
7	<b>Economic Development Agency of Canada for the Regions of Quebec</b>		
	Contributions to employee benefit plans	5,556,981	
	Minister of State—Motor car allowance	2,000	
	<b>Total Ministry—Budgetary</b>	<b>5,558,981</b>	...
	<b>Non-budgetary</b>	...	...
8	<b>Environment</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	84,495,565	
	Minister of the Environment—Salary and motor car allowance	77,516	
	Nature Conservancy of Canada		33,695,148
	<b>Canadian Environmental Assessment Agency</b>		
	Contributions to employee benefit plans	2,872,435	
	<b>National Round Table on the Environment and the Economy</b>		
	Contributions to employee benefit plans	439,195	
	<b>Parks Canada Agency</b>		
	Contributions to employee benefit plans	47,942,197	
	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	111,000,000	
	<b>Total Ministry—Budgetary</b>	<b>246,826,908</b>	33,695,148
	<b>Non-budgetary</b>	...	...



<b>Finance</b>		
<b>Department</b>		
Contributions to employee benefit plans	12,789,809	
Minister of Finance—Salary and motor car allowance	77,516	
Interest and Other Costs ( <i>Financial Administration Act</i> )	30,251,000,000	(1,858,000,000)
Canada Health Transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i> )	26,951,863,000	
Fiscal Equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i> )	14,658,570,000	
Canada Social Transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i> )	11,514,064,000	
Territorial Financing (Part I.1— <i>Federal-Provincial Fiscal Arrangements Act</i> )	2,876,083,006	
Transitional assistance to provinces entering into the harmonized value-added tax framework (Part III.1— <i>Federal-Provincial Fiscal Arrangements Act</i> )		
Payments to International Development Association ( <i>Bretton Woods and Related Agreements Act</i> )	1,880,000,000	
Wait Times Reduction Transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i> )	384,280,000	
Establishment of a Canadian Securities Regulation Regime and Canadian Regulatory Authority ( <i>Budget Implementation Act, 2009</i> )	250,000,000	
Purchase of Domestic Coinage ( <i>Royal Canadian Mint Act</i> )	150,000,000	
Debt payments on behalf of poor countries to International Organizations pursuant to section 18(1) of the <i>Economic Recovery Act</i>	130,000,000	
Statutory Subsidies ( <i>Constitution Acts, 1867-1982</i> , and Other Statutory Authorities)	51,200,000	
Canadian Securities Regulation Regime Transition Office ( <i>Canadian Securities Regulation Regime Transition Office Act</i> )	32,148,683	
Youth Allowances Recovery ( <i>Federal-Provincial Fiscal Revision Act, 1964</i> )	11,000,000	
Alternative Payments for Standing Programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i> )	(685,644,000)	(7,953,000)
Minister of State—Motor car allowance	(3,112,956,000)	(34,591,000)
Additional Fiscal Equalization Payment— Total Transfer Protection (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i> )		2,000
Transitional Payment to Newfoundland and Labrador ( <i>Nova Scotia and Newfoundland and Labrador Additional Fiscal Equalization Offset Payments Act</i> )		952,107,000
Incentive for Provinces to Eliminate Taxes on Capital (Part IV— <i>Federal-Provincial Fiscal Arrangements Act</i> )		536,121,000
Additional Fiscal Equalization Offset Payment to Nova Scotia ( <i>Nova Scotia and Newfoundland and Labrador Additional Fiscal Equalization Offset Payments Act</i> )		86,390,000
Additional Fiscal Equalization to Nova Scotia (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i> )		33,695,000
International Bank for Reconstruction and Development for the Agriculture Advance Market Commitment ( <i>Bretton Woods and Related Agreements Act</i> , Section 8)		17,988,000
(L) Payments to Ontario and Prince Edward Island (Part I.01— <i>Federal-Provincial Fiscal Arrangements Act</i> )		9,000,000
(L) Payment to International Bank for Reconstruction and Development		151,454,000
		55,610,640
<b>Auditor General</b>		
Contributions to employee benefit plans	10,439,256	
<b>Canadian International Trade Tribunal</b>		
Contributions to employee benefit plans	1,477,598	
<b>Financial Transactions and Reports Analysis Centre of Canada</b>		
Contributions to employee benefit plans	3,892,779	
<b>Office of the Superintendent of Financial Institutions</b>		
Spending of revenues pursuant to subsection 17(2) of the <i>Office of the Superintendent of Financial Institutions Act</i>	1	
<b>Total Ministry—Budgetary</b>		
Non-budgetary	85,370,285,648	(265,241,000)
	...	207,064,640
<b>10 Fisheries and Oceans</b>		
<b>Department</b>		
Contributions to employee benefit plans	137,841,622	
Minister of Fisheries and Oceans—Salary and motor car allowance	77,516	
<b>Total Ministry—Budgetary</b>		
Non-budgetary	137,919,138	...
	...	...

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
11	<b>Foreign Affairs and International Trade Department</b>		
	Contributions to employee benefit plans	92,990,473	
	Minister of Foreign Affairs—Salary and motor car allowance	77,516	
	Minister of International Trade—Salary and motor car allowance	77,516	
	Minister of State—Motor car allowance	2,000	
	Passport Office Revolving Fund ( <i>Revolving Funds Act</i> )	45,424,000	
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	
	<b>Canadian International Development Agency</b>		
	Contributions to employee benefit plans	27,047,538	
	Minister for International Cooperation—Salary and motor car allowance	77,516	
	Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>		
	(L) Payments (encashment of notes) to International Financial Institutions—Capital Subscriptions	248,113,000	37,500,000
	Pursuant to Section 144 of the <i>Budget and Economic Statement Implementation Act</i> , 2007 a payment to the World Bank for the Advance Market Commitment for Pneumococcal Vaccines in respect of the period commencing on April 1, 2011 and ending on March 31, 2012, in an amount not to exceed \$22,926,021	84,279,960	28,651,598
	<b>Export Development Canada (Canada Account)</b>		
	Payments to Export Development Canada to discharge obligations incurred pursuant to Section 23 of the <i>Export Development Act</i> (Canada Account) for the purpose of facilitating and developing trade between Canada and other countries	500,000	
	(L) Payments to Export Development Canada to discharge obligations incurred pursuant to Section 23 of the <i>Export Development Act</i> (Canada Account) for the purpose of facilitating and developing trade between Canada and other countries	363,300,000	(1,594,000,000)
	<b>International Joint Commission (Canadian Section)</b>		
	Contributions to employee benefit plans	596,943	
	<b>Total Ministry—Budgetary</b>	<b>415,156,502</b>	<b>60,426,021</b>
	<b>Non-budgetary</b>	<b>447,579,960</b>	<b>(1,565,348,402)</b>
12	<b>Governor General</b>		
	Contributions to employee benefit plans	2,154,455	
	Annuities payable under the <i>Governor General's Act</i>	520,000	
	Salary of the Governor General ( <i>Governor General's Act</i> )	134,970	
	<b>Total Ministry—Budgetary</b>	<b>2,809,425</b>	...
	<b>Non-budgetary</b>	...	...
13	<b>Health Department</b>		
	Contributions to employee benefit plans	134,150,561	
	Minister of Health—Salary and motor car allowance	77,516	
	<b>Assisted Human Reproduction Agency of Canada</b>		
	Contributions to employee benefit plans	628,554	

Canadian Institutes of Health Research			
Contributions to employee benefit plans	5,291,861		
<b>Hazardous Materials Information Review Commission</b>			
Contributions to employee benefit plans	609,984		
<b>Patented Medicine Prices Review Board</b>			
Contributions to employee benefit plans	1,076,486		
<b>Public Health Agency of Canada</b>			
Contributions to employee benefit plans	34,214,206		
<b>Total Ministry—Budgetary</b>	<b>176,049,168</b>	...	...
<b>Non-budgetary</b>			
<b>Human Resources and Skills Development</b>			
<b>Department</b>			
Contributions to employee benefit plans	249,272,705		
Minister of Human Resources and Skills Development—Salary and motor car allowance	77,516		
Minister of Labour—Salary and motor car allowance	77,516		
Minister of State (Seniors)—Motor car allowance	2,000		
Old Age Security Payments ( <i>Old Age Security Act</i> )	29,162,214,653		(410,337,733)
Guaranteed Income Supplement Payments ( <i>Old Age Security Act</i> )	8,429,823,187		98,621,446
Universal Child Care Benefit ( <i>Universal Child Care Benefit Payments Act</i> )	2,660,000,000		36,000,000
Canada Education Savings grant payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children			
Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	660,000,000		40,000,000
Allowance Payments ( <i>Old Age Security Act</i> )	554,315,000		74,360,209
Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	534,282,332		27,807,405
Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	450,356,813		56,190,821
Wage Earner Protection Program payments to eligible applicants owed wages and vacation pay, severance pay and termination pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility ( <i>Wage Earner Protection Act</i> )	76,000,000		
Payments of compensation respecting government employees ( <i>Government Employees Compensation Act</i> ) and merchant seamen ( <i>Merchant Seamen Compensation Act</i> )	56,200,000		
Canada Disability Savings Bond payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	51,000,000		17,500,000
Canada Disability Savings Grant payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	45,300,000		
Pathways to Education Canada upfront multi-year funding to support their community-based early intervention programs which help disadvantaged youth access post-secondary education in Canada	37,700,000		43,800,000
The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	6,000,000		
Civil Service Insurance actuarial liability adjustments	5,218,598		5,855,167
Supplementary Retirement Benefits—Annuities agents' pensions ( <i>Supplementary Retirement Benefits Act</i> )	145,000		
The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	35,000		
The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	4,231		94,047
Canadian Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	(14,065,514)		3,856,070
(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i>	816,141,015		4,000,000
			157,375,526

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	<b>Canada Industrial Relations Board</b>		
	Contributions to employee benefit plans	1,604,867	
	<b>Canada Mortgage and Housing Corporation</b>		
	First Nations Housing		908,000
	(L) Advances under the <i>National Housing Act</i>	(1,951,342,000)	
	<b>Canadian Artists and Producers Professional Relations Tribunal</b>		
	Contributions to employee benefit plans	184,981	
	<b>Canadian Centre for Occupational Health and Safety</b>		
	Contributions to employee benefit plans	1,156,531	
	<b>Total Ministry—Budgetary</b>	<b>42,966,905,416</b>	<b>(1,344,568)</b>
	<b>Non-budgetary</b>	<b>(1,135,200,985)</b>	<b>157,375,526</b>
<b>15</b>	<b>Indian Affairs and Northern Development</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	71,154,285	
	Minister of Indian Affairs and Northern Development, Federal Interlocutor for Métis and Non-Status Indians and Minister of the Canadian Northern Economic Development Agency Salary and motor car allowance	77,516	
	Grants to Aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	90,415,879	
	Grant to the Nunatsiavut Government for the implementation of the Labrador Inuit Land Claims Agreement pursuant to the <i>Labrador Inuit Land Claims Agreement Act</i>	17,987,000	
	Payments to comprehensive claim beneficiaries in compensation for resource royalties	2,574,713	
	Liabilities in respect of loan guarantees made to Indians for Housing and Economic Development	2,000,000	
	Indian Annuities Treaty payments ( <i>Indian Act</i> )	1,400,000	
	Grassy Narrows and Islington Bands Mercury Disability Board ( <i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i> )	15,000	
	<b>Canadian Northern Economic Development Agency <sup>(1)</sup></b>		
	Contributions to employee benefit plans	1,185,632	
	<b>Canadian Polar Commission</b>		
	Contributions to employee benefit plans	78,542	
	<b>Indian Residential Schools Truth and Reconciliation Commission</b>		
	Contributions to employee benefit plans	450,000	
	<b>Registry of the Specific Claims Tribunal</b>		
	Contributions to employee benefit plans	206,823	
	<b>Total Ministry—Budgetary</b>	<b>187,545,390</b>	<b>...</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>



<b>Industry</b>		
<b>Department</b>		
Contributions to employee benefit plans	56,641,597	
Minister of Industry—Salary and motor car allowance	77,516	
Liabilities under the <i>Canada Small Business Financing Act</i>	110,000,000	(20,000,000)
Grant to Genome Canada	37,400,000	(12,900,000)
Contributions to Genome Canada	22,500,000	9,400,000
Canadian Intellectual Property Office Revolving Fund ( <i>Revolving Funds Act</i> )	16,518,713	
Grant to the Perimeter Institute for Theoretical Physics	1,010,400	
Liabilities under the <i>Small Business Loans Act</i>	50,000	
Minister of State (Small Business and Tourism)—Motor car allowance	2,000	
Minister of State (Science and Technology) (Federal Economic Development Agency for Southern Ontario)—Motor car allowance	2,000	
Contributions under the Knowledge Infrastructure Program		243,848,052
Contribution to the Canadian Youth Business Foundation		10,000,000
<b>Canadian Space Agency</b>		
Contributions to employee benefit plans	11,500,638	
<b>Copyright Board</b>		
Contributions to employee benefit plans	309,644	
<b>Federal Economic Development Agency for Southern Ontario</b>		
Contributions to employee benefit plans	3,113,369	
<b>National Research Council of Canada</b>		
Contributions to employee benefit plans	50,953,970	
Spending of revenues pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	75,000,000	34,500,000
<b>Natural Sciences and Engineering Research Council</b>		
Contributions to employee benefit plans	5,310,000	
<b>Registry of the Competition Tribunal</b>		
Contributions to employee benefit plans	168,810	
<b>Social Sciences and Humanities Research Council</b>		
Contributions to employee benefit plans	2,929,471	
<b>Statistics Canada</b>		
Contributions to employee benefit plans	80,112,761	
<b>Total Ministry—Budgetary</b>	<b>473,600,889</b>	<b>264,848,052</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>

<b>Justice</b>	
<b>Department</b>	
Contributions to employee benefit plans	82,819,986
Minister of Justice and Attorney General of Canada—Salary and motor car allowance	77,516
<b>Canadian Human Rights Commission</b>	
Contributions to employee benefit plans	2,570,167
<b>Canadian Human Rights Tribunal</b>	
Contributions to employee benefit plans	414,781

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	<b>Commissioner for Federal Judicial Affairs</b>		
	Contributions to employee benefit plans	1,032,882	
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office ( <i>Judges Act</i> )	451,769,500	
	<b>Courts Administration Service</b>		
	Contributions to employee benefit plans	7,146,980	
	<b>Office of the Director of Public Prosecutions</b>		
	Contributions to employee benefit plans	18,336,721	
	<b>Offices of the Information and Privacy Commissioners of Canada</b>		
	Contributions to employee benefit plans	3,919,752	
	<b>Supreme Court of Canada</b>		
	Contributions to employee benefit plans	2,430,614	
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office ( <i>Judges Act</i> )	5,568,300	277,339
	<b>Total Ministry—Budgetary</b>	<b>576,087,199</b>	<b>277,339</b>
	<b>Non-budgetary</b>	...	...
18	<b>National Defence</b>		
	<b>Department</b>		
	Contributions to employee benefit plans—Members of the Military	1,063,531,774	
	Contributions to employee benefit plans	353,304,026	
	Minister of National Defence—Salary and motor car allowance	77,516	
	Payments under the <i>Supplementary Retirement Benefits Act</i>	5,005,914	
	Payments under Parts I-IV of the <i>Defence Services Pension Continuation Act</i>	1,054,026	
	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan ( <i>Appropriation Act No. 4, 1968</i> )	44,400	77,516
	Associate Minister of National Defence—Salary and motor car allowance		
	<b>Canadian Forces Grievance Board</b>		
	Contributions to employee benefit plans	623,452	
	<b>Military Police Complaints Commission</b>		
	Contributions to employee benefit plans	298,969	
	<b>Office of the Communications Security Establishment Commissioner</b>		
	Contributions to employee benefit plans	137,124	
	<b>Total Ministry—Budgetary</b>	<b>1,424,077,201</b>	<b>77,516</b>
	<b>Non-budgetary</b>	...	...

**Natural Resources****Department**

Contributions to employee benefit plans  
 Minister of Natural Resources—Salary and motor car allowance  
 Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)  
 Payments to the Nova Scotia Offshore Revenue Account (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)  
 Contribution to the Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)  
 Contribution to the Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)

58,743,067  
 77,516  
 1,423,982,000  
 179,663,000  
 6,825,000  
 3,400,000

(415,758,000)  
 12,131,000

**Atomic Energy of Canada Limited**

Pursuant to section 2146 of the *Jobs and Economic Growth Act*, for the divestitures of Atomic Energy of Canada Limited

284,856,355

**Canadian Nuclear Safety Commission**

Contributions to employee benefit plans  
 Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*

3,488,454  
 88,317,988

**National Energy Board**

Contributions to employee benefit plans

7,098,618

**Northern Pipeline Agency**

Contributions to employee benefit plans

125,100

**Total Ministry—Budgetary**

1,771,720,743

**Non-budgetary**

...

(118,770,645)

...

**Parliament****The Senate**

Contributions to employee benefit plans  
 Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account and Members of Parliament Retirement Compensation Arrangements Account

7,810,632

26,655,200

**House of Commons**

Contributions to employee benefit plans  
 Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account

37,909,083

113,441,704

8,999,417

**Library of Parliament**

Contributions to employee benefit plans

5,251,680

**Office of the Conflict of Interest and Ethics Commissioner**

Contributions to employee benefit plans

812,340

**Senate Ethics Officer**

Contributions to employee benefit plans

109,800

**Total Ministry—Budgetary**

191,990,439

8,999,417

**Non-budgetary**

...

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
21	Privy Council		
	Department		
	Contributions to employee benefit plans	15,116,746	
	Prime Minister—Salary and motor car allowance	159,731	
	Leader of the Government in the House of Commons—Salary and motor car allowance	77,516	
	Minister of Intergovernmental Affairs, President of the Queen's Privy Council for Canada and Minister for La Francophonie—Salary and motor car allowance	77,516	
	Leader of the Government in the Senate—Salary and motor car allowance	77,516	
	Minister of State (Democratic Reform)—Motor car allowance	2,000	
	Minister of State and Chief Government Whip—Motor car allowance	2,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	466,182	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	3,692,884	
	Chief Electoral Officer		
	Contributions to employee benefit plans	5,304,151	
	Expenses of elections ( <i>Canada Elections Act, Northwest Territories Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act</i> )	87,304,411	232,927,709
	Salary of the Chief Electoral Officer	274,700	
	Office of the Commissioner of Official Languages		
	Contributions to employee benefit plans	2,301,139	
	Public Appointments Commission Secretariat		
	Contributions to employee benefit plans	125,460	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	305,330	
	Total Ministry—Budgetary	115,287,282	232,927,709
	Non-budgetary	...	...
22	Public Safety and Emergency Preparedness		
	Department		
	Contributions to employee benefit plans	14,287,847	
	Minister of Public Safety—Salary and motor car allowance	77,516	
	Canada Border Services Agency		
	Contributions to employee benefit plans	180,893,014	
	Canadian Security Intelligence Service		
	Contributions to employee benefit plans	48,678,991	



23	<b>Correctional Service of Canada</b>		256,391,677	
	Contributions to employee benefit plans			
	<b>National Parole Board</b>			
	Contributions to employee benefit plans		6,014,876	
	<b>Office of the Correctional Investigator</b>			
	Contributions to employee benefit plans		537,427	
	<b>Royal Canadian Mounted Police</b>			
	Contributions to employee benefit plans		91,276,888	
	Pensions and other employee benefits—Members of the Force		365,107,552	
	Pensions under the <i>Royal Canadian Mounted Police Pension Continuation Act</i>		17,500,000	
24	<b>Royal Canadian Mounted Police External Review Committee</b>			
	Contributions to employee benefit plans		181,574	
	<b>Royal Canadian Mounted Police Public Complaints Commission</b>			
	Contributions to employee benefit plans		589,215	
	<b>Total Ministry—Budgetary</b>		981,536,577	...
	<b>Non-budgetary</b>		...	...
	<b>Public Works and Government Services</b>			
	<b>Department</b>			
	Contributions to employee benefit plans		99,871,902	
	Minister of Public Works and Government Services—Salary and motor car allowance		77,516	
25	Real Property Services Revolving Fund		10,000,000	
	Telecommunications and Informatics Common Services Revolving Fund		6,200,000	
	Translation Bureau Revolving Fund		3,082,000	
	Consulting and Audit Canada Revolving Fund		(198,850)	
	Real Property Disposition Revolving Fund		(4,854,000)	
	<b>Total Ministry—Budgetary</b>		114,178,568	...
	<b>Non-budgetary</b>		...	...
	<b>Transport</b>			
	<b>Department</b>			
	Contributions to employee benefit plans		74,380,197	
26	Minister of Transport, Infrastructure and Communities—Salary and motor car allowance		77,516	
	Minister of State—Motor car allowance		2,000	
	Payments in respect of St. Lawrence Seaway agreements under the <i>Canada Marine Act</i>		79,593,000	
	Northumberland Strait Crossing Subsidy Payment under the <i>Northumberland Strait Crossing Act</i>		58,974,669	
	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the Bridge (Vote 107, <i>Appropriation Act No. 5, 1963</i> )		3,300,000	
	<b>Canadian Transportation Agency</b>			
	Contributions to employee benefit plans		3,565,688	
	<b>Office of Infrastructure of Canada</b>			
	Contributions to employee benefit plans		5,038,042	
	Green Infrastructure Fund		70,117,555	(4,982,622)
27	Provincial-Territorial Infrastructure Base Funding Program		62,652,000	94,856,000
	Infrastructure Stimulus Fund			92,041,502

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	<b>Transportation Appeal Tribunal of Canada</b>		
	Contributions to employee benefit plans	129,762	
	<b>Total Ministry—Budgetary</b>	<b>357,830,429</b>	<b>181,914,880</b>
	<b>Non-budgetary</b>	...	...
<b>25</b>	<b>Treasury Board</b>		
	<b>Secretariat</b>		
	Contributions to employee benefit plans	31,801,533	
	President of the Treasury Board and Minister for the Asia-Pacific Gateway—Salary and motor car allowance	77,516	
	Payments under the <i>Public Service Pension Adjustment Act</i>	20,000	
	<b>Canada School of Public Service</b>		
	Contributions to employee benefit plans	6,739,546	
	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	50,000,000	
	<b>Office of the Commissioner of Lobbying</b>		
	Contributions to employee benefit plans	444,909	
	<b>Office of the Public Sector Integrity Commissioner</b>		
	Contributions to employee benefit plans	534,960	
	<b>Total Ministry—Budgetary</b>	<b>89,618,464</b>	...
	<b>Non-budgetary</b>	...	...
<b>26</b>	<b>Veterans Affairs</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	41,919,908	
	Minister of Veterans Affairs and Minister of State (Agriculture)—Salary and motor car allowance	77,516	
	Veterans Insurance Actuarial Liability Adjustment ( <i>Veterans Insurance Act</i> )	175,000	
	Repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	10,000	
	Returned Soldiers Insurance Actuarial Liability Adjustment ( <i>The Returned Soldiers' Insurance Act</i> )	10,000	
	Re-Establishment Credits under section 8 of the <i>War Service Grants Act</i>	2,000	
	<b>Veterans Review and Appeal Board</b>		
	Contributions to employee benefit plans	1,604,300	
	<b>Total Ministry—Budgetary</b>	<b>43,798,724</b>	...
	<b>Non-budgetary</b>	...	...

**Western Economic Diversification**

Contributions to employee benefit plans  
 Minister of State—Motor car allowance  
 Contributions to the Rick Hansen Foundation

5,171,123  
 2,000  
 4,500,000

**Total Ministry—Budgetary**

9,673,123

**Non-budgetary**

...

**Total Government—Budgetary**

138,407,955,549

**Non-budgetary**

(687,621,024)

697,853,869  
 (1,200,908,236)

(L) Non-budgetary authority (loan, investment or advance).

(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

(2) During the year, Office of the Co-ordinator, Status of Women was transferred from Canadian Heritage to Human Resources and Skills Development.

(3) During the year, Canadian Northern Economic Development Agency was transferred from Indian Affairs and Northern Development to Health.

## APPENDIX 3

## Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
2			\$
		<b>Agriculture and Agri-Food Department</b>	
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutuel Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	3,419,399
		<b>Canadian Dairy Commission</b>	
	(S)	(L) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000 (Net)	264,776,926
		<b>Canadian Grain Commission</b>	
	(S)	Canadian Grain Commission Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$2,000,000 the revenues received in respect of the purpose of the Fund, decrease of authority as per Vote 36b, <i>Appropriation Act No. 2, 2001-2002</i>	38,606,742
		<b>Farm Credit Canada</b>	
	(S)	(L) <i>Farm Credit Canada Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,250,000,000 and the money paid constitutes part of the capital of the Corporation (Net) Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	6,667,000
		<b>Total Ministry—Budgetary</b>	13,905,745,000
		<b>Non-Budgetary</b>	42,626,141
			14,177,188,926



4		<b>Canada Revenue Agency</b>		
1		Operating expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the <i>Canada Revenue Agency Act</i>		126,259,844
5		Capital expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the <i>Canada Revenue Agency Act</i>		51,747,299
		<b>Total Ministry—Budgetary</b>		<b>178,007,143</b>
		<b>Non-budgetary</b>		...
5		<b>Canadian Heritage</b>		
		<b>National Film Board</b>		
(S)		National Film Board Revolving Fund— <i>Revolving Funds Act</i> , section 12 To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$15,000,000 at any time; decrease of authority as per Vote 86b, <i>Appropriation Act No. 2, 2001-2002</i>		6,303,761
		<b>Total Ministry—Budgetary</b>		<b>6,303,761</b>
		<b>Non-budgetary</b>		...
6		<b>Citizenship and Immigration</b>		
		<b>Department</b>		
(S)		(L) <i>Immigration Act</i> , section 119 The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 and section 88 of the <i>Immigration and Refugee Protection Act</i> , shall not exceed \$110,000,000 (Net)		70,913,894
		<b>Total Ministry—Budgetary</b>		<b>70,913,894</b>
		<b>Non-budgetary</b>		...
8		<b>Environment</b>		
		<b>Parks Canada Agency</b>		
25		Program expenditures; the unexpended balance of money referred to in subsection (1) appropriated by any Act of Parliament for the purpose of making operational expenditures of the Agency lapses at the end of the fiscal year following the year in which the money was originally appropriated or at the end of any longer period that may be specified in the Act pursuant to <i>Parks Canada Agency Act</i> , section 19		44,438,248
		<b>Total Ministry—Budgetary</b>		<b>44,438,248</b>
		<b>Non-budgetary</b>		...
9		<b>Finance</b>		
		<b>Department</b>		
(S)		(L) <i>Financial Institutions Depositors Compensation Act</i> , section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required		68,571,831
		<b>Canada Deposit Insurance Corporation</b>		
(S)		(L) <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000,000 (Net)		15,000,000,000

## APPENDIX 3

## Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
		<b>Office of the Superintendent of Financial Institutions</b>	
	(S)	<i>Office of the Superintendent of Financial Institutions Act</i> , sections 16 and 17	
		The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	67,115,918
		<b>Total Ministry—Budgetary</b>	135,687,749
		<b>Non-budgetary</b>	15,000,000,000
<b>10</b>		<b>Fisheries and Oceans</b>	
		<b>Freshwater Fish Marketing Corporation</b>	
	L30b	This Corporation was incorporated under the <i>Freshwater Fish Marketing Act</i> , 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the <i>Act</i> , section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon:	50,000,000
		(a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and,	
		(b) to make loans to the Corporation	
		Vote L30b, <i>Appropriation Act No. 1, 1974</i> and amended in 2006. The aggregate outstanding at any time of the amounts borrowed by the Corporation pursuant to paragraph 7(g) and the amounts lent by the Minister of Finance under the authority of section 16 of the <i>Freshwater Fish Marketing Act</i> shall not exceed \$50,000,000 (Net)	
		<b>Total Ministry—Budgetary</b>	...
		<b>Non-budgetary</b>	50,000,000
<b>11</b>		<b>Foreign Affairs and International Trade</b>	
		<b>Department</b>	
	(S)	Passport Canada Revolving Fund— <i>Revolving Funds Act</i> , section 4	
		To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time	31,145,186
	L11	<i>Appropriation Act No. 1, 1971</i>	
		The amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad shall not exceed \$38,20,000 as established by Vote L12c, <i>Appropriation Act No. 1, 1971</i> , and amended by Vote L11, <i>Appropriation Act No. 3, 1989-90</i> (Net)	16,388,659
	L12	<i>Appropriation Act No. 2, 1954</i>	
		The amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad shall not exceed \$50,000,000 as established by loans, investments and advances Vote 630, <i>Appropriation Act No. 2, 1954</i> , and amended by Vote L12, <i>Appropriation Act No. 3, 1989-90</i> (Net)	11,502,987
	(S)	(L) <i>Export Development Act</i> , section 11	
		Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$3,000,000,000 (Gross)	1,666,800,000
		Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14;	
		Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of:	
		(a) the paid-in capital of the Corporation from time to time, and,	
		(b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)	99,485,350,679

(S)	(L) <i>Export Development Act</i> , section 23 Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$20,000,000,000 (Net) (In accordance with sections 10, 23 and 24 of the <i>Export Development Act</i> , the authorized limit of \$20 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.)	14,606,022,092
	<b>Canadian Commercial Corporation</b>	
(S)	(L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
(S)	<b>Canadian International Development Agency</b> <i>Appropriation Act No. 5, 2009-10</i> Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive an amount up to \$449,533,044 owed by the Government of the Islamic Republic of Pakistan, in relation to loan agreements, subject to the conditions described in the Memorandum of Understanding signed on April 20, 2006 between the Government of Canada and the Government of the Islamic Republic of Pakistan	384,594,510
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —African Development Bank Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	5,844,821,136
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	118,686,924
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	6,240,199,681
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	7,627,075,936
	<b>Total Ministry—Budgetary</b>	415,739,696
	<b>Non-budgetary</b>	135,626,848,094
14	<b>Human Resources and Skills Development Department</b>	
(S)	<i>Canada Education Saving Act</i> , subsection 12(4) The Minister may, with the approval of the Minister of Finance, enter into agreements with the government of any province to administer provincial programs consistent with the purpose of this Act. Subject to conditions imposed by the Treasury Board, any amounts received by the Minister for services may be used by the Minister to administer programs referred to in subsection (1)	51,751
	<b>Total Ministry—Budgetary</b>	51,751
	<b>Non-budgetary</b>	...
15	<b>Indian Affairs and Northern Development Department</b>	
(S)	<i>Appropriation Act No. 4, 1987-88, Vote 5c</i> Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 2008-2009 fiscal year of \$28,264,108	31,735,892

## APPENDIX 3

## Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
	L20	<i>Appropriation Act No. 1, 1970</i> Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, <i>Appropriation Act No. 1, 1970</i> . The amount that may be outstanding at any time as last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> , shall not exceed \$48,550,835 (Net)	48,517,156
	L40	<i>Appropriation Act No. 3, 1975</i> Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undisbursed balance of loans authorized is \$320,000 (Gross)	305,503
	L55	<i>Appropriation Act No. 3, 1953</i> To authorize and provide for a continuing special account to be known as the Inuit loan fund from which loans or investments may be made to or in respect of individual or groups of Inuit to promote the commercial activities thereof as established by Vote 546, <i>Appropriation Act No. 3, 1953</i> . The amount that may be outstanding at any time as last amended by Vote 37b, <i>Appropriation Act No. 4, 1995-96</i> not to exceed \$6,633,697 (Net)	6,550,860
	L81a	<i>Appropriation Act No. 4, 1969</i> To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory, and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority; and, (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)	5,000,000
		<b>Total Ministry—Budgetary</b>	<b>31,735,892</b>
		<b>Non-budgetary</b>	<b>60,373,519</b>
16		<b>Industry</b>	
		<b>Department</b>	
	(S)	Canadian Intellectual Property Office Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> , Vote 2b To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$15,000,000 to \$5,000,000 as per Vote 2b, <i>Appropriation Act No. 2, 2001-2002</i>	158,152,609
	L97b	<i>Appropriation Act No. 1, 1970</i> Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)	1,950,000
	(S)	<b>National Research Council of Canada</b> <i>National Research Council Act</i> , paragraph 5(1)(e) Unspent amount carried forward from previous year as per the <i>National Research Council Act</i>	48,046,806
		<b>Total Ministry—Budgetary</b>	<b>206,199,415</b>
		<b>Non-budgetary</b>	<b>1,950,000</b>



18	National Defence Department L11c	To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, <i>Appropriation Act No. 4, 1984</i> , Vote L11c of 1991, and Vote L11b, <i>Appropriation Act No. 4, 2002</i> shall not exceed \$120,000,000 (Net)		78,849,313
	Total Ministry—Budgetary		...	78,849,313
	Non-budgetary			
19	Natural Resources Department (S)	Geomatics Canada Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time; decrease of authority as per Vote 3b, <i>Appropriation Act No. 2, 2001-2002</i>		7,557,416
	Total Ministry—Budgetary		7,557,416	
	Non-budgetary		...	
22	Public Safety and Emergency Preparedness Canada Border Services Agency 10	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency.		57,080,992
	15	Capital expenditures		121,466,064
	Correctional Service (S)	CORCAN Revolving Fund— <i>Appropriation Act No. 4, 1991-92</i> , Vote 11c To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time; decrease in authority as per Vote 16b, <i>Appropriation Act No. 2, 2001-2002</i>		14,844,679
	L14b	<i>Appropriation Act No. 1, 1969</i> To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, <i>Appropriation Act No. 1, 1969</i> : (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, <i>Appropriation Act No. 3, 1982-83</i> (Net)		46,057
	Total Ministry—Budgetary		193,391,735	
	Non-budgetary		46,057	
23	Public Works and Government Services (S)	Real Property Disposition Revolving Fund— <i>Appropriation Act No. 4, 1995-96</i> , Vote 2b To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed \$5,000,000 at any time		6,454,852
	(S)	Optional Services Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$35,000,000 at any time, as last amended by Vote 6b, <i>Appropriation Act No. 2, 2001-2002</i>		40,900,918
	(S)	Consulting and Audit Canada Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$25,100,163 to \$20,000,000 as per Vote 8b <i>Appropriation Act No. 2, 2001-2002</i>		22,500,972

## APPENDIX 3

## Authorities Available from Previous Years—Concluded

Section	Vote	Department or agency	Amount
			\$
	(S)	Translation Bureau Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$10 000,000 the revenues received in respect of the purposes of the Fund; decrease in authority as per <i>Vote 12b, Appropriation Act No. 2, 2001-2002</i> ; to delete an amount of \$13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by <i>Vote 22b, Appropriation Act No. 4, 1995-96</i>	27,244,493
	(S)	Real Property Services Revolving Fund— <i>Revolving Funds Act</i> , section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$150,000,000 at any time	328,455,825
	(S)	Telecommunications and Informatics Common Services Revolving Fund— <i>Revolving Funds Act</i> , section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, decrease in authority from \$45,000,000 to \$20,000,000 as last amended by <i>Vote 9b, Appropriation Act No. 2, 2001-2002</i>	62,017,209
	(S)	Defence Production Revolving Fund— <i>Defence Production Act</i> , section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
	L15b	<i>Appropriation Act No. 3, 1990-91</i> To extend the purposes of Finance <i>Vote L29g, Appropriation Act No. 2, 1967</i> : (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and (b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this <i>Vote (Net)</i>	5,916,824
	(S)	(L) <i>Seized Property Management Act</i> , 1993, section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	57,059,556
		<b>Total Ministry—Budgetary</b>	<b>587,574,269</b>
		<b>Non-budgetary</b>	<b>62,976,380</b>
24		<b>Transport</b>	
		<b>Canada Post Corporation</b>	
	(S)	(L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)	500,000,000
		<b>Royal Canadian Mint</b>	
	(S)	(L) <i>Royal Canadian Mint Act</i> , subsection 20(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$75,000,000 or such greater amount as may be specified in an <i>Appropriation Act (Net)</i>	75,000,000
		<b>Total Ministry—Budgetary</b>	<b>...</b>
		<b>Non-budgetary</b>	<b>575,000,000</b>

## Canada School of Public Service

(S)

*Canada School of Public Service Act*, subsection 18(2)

Pursuant to subsection 18(2) of the *Canada School of Public Service Act* and subject to any conditions imposed by the Treasury Board, the revenue from fees received by the School in a fiscal year through the conduct of its operations may be spent by the School for its purposes in that, or the next fiscal year

17,885,131

17,885,131

...

**Total Ministry—Budgetary**  
**Non-budgetary**

26

## Veterans Affairs

(S)

(L) *Veterans' Land Act*

There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by *Vote L55, Appropriation Act No. 3, 1970*, shall not exceed \$605,000,000 (Net)

604,992,046

...

604,992,046

**Total Ministry—Budgetary**  
**Non-budgetary**
**Total Government—Budgetary**  
**Non-budgetary**

1,867,198,347

166,309,138,229

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advance).

## APPENDIX 4

## Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount <sup>(1)</sup>
			\$
4		<b>Canada Revenue Agency</b>	
	1	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act) and the <i>Employment Insurance Act</i> ; the appropriations for the fiscal year ending March 31, 2012, that may be charged to the following fiscal year ending March 31	220,350,585
	5	Capital expenditures; the appropriations for the fiscal year ending March 31, 2012 that may be charged to the following fiscal year ending March 31	27,966,963
		<b>Total Ministry—Budgetary Non-budgetary</b>	<b>248,317,548</b> ...
8		<b>Environment</b>	
		<b>Parks Canada Agency</b>	
	25	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies; the appropriations for the fiscal year ending March 31, 2012, that may be charged to the following fiscal year ending March 31	99,413,865
		<b>Total Ministry—Budgetary Non-budgetary</b>	<b>99,413,865</b> ...
11		<b>Foreign Affairs and International Trade Department</b>	
	(S)	Passport Office Revolving Fund Increase of the amount by which the aggregate of expenditures may exceed the revenues	127,204,000
		<b>Total Ministry—Budgetary Non-budgetary</b>	<b>127,204,000</b> ...
16		<b>Industry</b>	
		<b>National Research Council of Canada</b>	
	(S)	Spending of revenues pursuant to the <i>National Research Council Act</i>	98,912,295
		<b>Total Ministry—Budgetary Non-budgetary</b>	<b>98,912,295</b> ...



## Public Safety and Emergency Preparedness

## Canada Border Services Agency

10	Operating expenditures, contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency; fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency; the appropriations for the fiscal year ending March 31, 2012, that may be charged to the following fiscal year ending March 31	156,284,674
15	Capital expenditures; the appropriations for the fiscal year ending March 31, 2012, that may be charged to the following fiscal year ending March 31	116,409,290
<b>Total Ministry—Budgetary</b>		<b>272,693,964</b>
<b>Non-budgetary</b>		<b>...</b>

## 23

## Public Works and Government Services

## Department

(S)	Real Property Disposition Revolving Fund	
	Transfer in excess of accumulated surplus	(5,990,404)
(S)	Consulting and Audit Canada Revolving Fund	(20,000,000)
	Authority limit repealed	
(S)	Translation Bureau Revolving Fund	
	Increase of the amount by which the aggregate of expenditures may exceed the revenues	10,000,000
	Increase in authority of as a result of a transfer from Treasury Board Vote 30	555,380
(S)	Real Property Services Revolving Fund	
	Decrease of the amount by which the aggregate of expenditures may exceed the revenues	(150,000,000)
	Increase in authority of as a result of a transfer from Treasury Board Vote 30	11,577,378
<b>Shared Services</b>		
(S)	Telecommunication and Informatics Common Services Revolving Fund	(40,000,000)
	Authority limit repealed	
<b>Total Ministry—Budgetary</b>		<b>(193,857,646)</b>
<b>Non-budgetary</b>		<b>...</b>

## 25

## Treasury Board

## Canada School of Public Service

Spending of revenues pursuant to subsection 18(2) of the *Canada School of Public Service Act*

(S)	<b>Total Ministry—Budgetary</b>	73,118,897
	<b>Non-budgetary</b>	<b>73,118,897</b>
		<b>...</b>
<b>Total Government—Budgetary</b>		<b>725,802,923</b>
<b>Non-budgetary</b>		<b>...</b>

(S) Statutory authority.

(i) Does not include most of the exchange valuation adjustments.

## APPENDIX 5

## Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament, the Office of the Conflict of Interest and Ethics Commissioner, the Senate Ethics Officer and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities			Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
2	<b>Agriculture and Agri-Food</b>						
	Department	921,700	4,699,393	5,621,093	3,443,918	...	2,177,175
	Canadian Food Inspection Agency	144,774	316,879	461,653	212,539	...	249,114
	Canadian Grain Commission	...	58,224	58,224	58,224	...	...
	<b>Total Ministry</b>	<b>1,066,474</b>	<b>5,074,496</b>	<b>6,140,970</b>	<b>3,714,681</b>	...	<b>2,426,289</b>
3	<b>Atlantic Canada Opportunities Agency</b>						
	Department	2,339	35,491	37,830	14,151	...	23,679
	<b>Total Ministry</b>	<b>2,339</b>	<b>35,491</b>	<b>37,830</b>	<b>14,151</b>	...	<b>23,679</b>
4	Canada Revenue Agency	...	165,406	165,406	165,406	...	...
5	<b>Canadian Heritage</b>						
	Department	2,464,435	285,000	2,749,435	2,737,806	...	11,629
	Canadian Radio-television and Telecommunications Commission	...	3,822	3,822	387	...	3,435
	Library and Archives of Canada	88,599	219,606	308,205	88,599	...	219,606
	Office of the Co-ordinator, Status of Women	218	(218)	...	...	...	...
	Public Service Commission	...	1,532	1,532	1,532	...	...
	<b>Total Ministry</b>	<b>2,553,252</b>	<b>509,742</b>	<b>3,062,994</b>	<b>2,828,324</b>	...	<b>234,670</b>
6	<b>Citizenship and Immigration</b>						
	Department	11,041	24,295	35,336	20,785	...	14,551
	Immigration and Refugee Board of Canada	...	1,615	1,615	1,615	...	...
	<b>Total Ministry</b>	<b>11,041</b>	<b>25,910</b>	<b>36,951</b>	<b>22,400</b>	...	<b>14,551</b>
7	Economic Development Agency of Canada for the Regions of Quebec	6,072	12,010	18,082	...	6,072	12,010



## APPENDIX 5

## Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Concluded

Section	Department or agency	Source of authorities			Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
17	Natural Sciences and Engineering Research Council	574	1,177	1,751	...	574	1,177
	Registry of the Competition Tribunal	493	...	493	...	493	...
	Statistics Canada	...	56,055	56,055	56,055	...	...
	<b>Total Ministry</b>	<b>553,208</b>	<b>1,006,100</b>	<b>1,559,308</b>	<b>852,784</b>	<b>110,983</b>	<b>595,541</b>
	<b>Justice</b>						
	Department	16,347	2,767	19,114	...	16,347	2,767
	Commissioner for Federal Judicial Affairs	452	...	452	...	452	...
	Courts Administration Service	4,074	7,935	12,009	4,074	...	7,935
	Offices of the Information and Privacy Commissioners of Canada	321	361	682	...	321	361
	Supreme Court of Canada	7,065	937	8,002	...	7,065	937
	<b>Total Ministry</b>	<b>28,259</b>	<b>12,000</b>	<b>40,259</b>	<b>4,074</b>	<b>24,185</b>	<b>12,000</b>
18	<b>National Defence</b>						
	Department	10,906,009	26,316,208	37,222,217	20,497,864	...	16,724,353
	Communications Security Establishment	...	5,860	5,860	...	...	5,860
	Military Police Complaints Commission	66	27	93	...	66	27
	<b>Total Ministry</b>	<b>10,906,075</b>	<b>26,322,095</b>	<b>37,228,170</b>	<b>20,497,864</b>	<b>66</b>	<b>16,730,240</b>
19	<b>Natural Resources</b>						
	Department	304,072	444,202	748,274	304,742	...	443,532
	Canadian Nuclear Safety Commission	11,498	12,504	24,002	11,498	...	12,504
	National Energy Board	...	52	52	...	...	52
	<b>Total Ministry</b>	<b>315,570</b>	<b>456,758</b>	<b>772,328</b>	<b>316,240</b>	<b>...</b>	<b>456,088</b>
21	<b>Privy Council</b>						
	Department	63,303	48,630	111,933	63,303	...	48,630
	Canadian Intergovernmental Conference Secretariat	143	...	143	...	143	...
	Canadian Transportation Accident Investigation and Safety Board	36,779	20,572	57,351	42,009	...	15,342
	Chief Electoral Officer	1	1,174	1,175	1,174	1	...
	Office of the Commissioner of Official Languages	192	1,500	1,692	1,692	...	...
	<b>Total Ministry</b>	<b>100,418</b>	<b>71,876</b>	<b>172,294</b>	<b>108,178</b>	<b>144</b>	<b>63,972</b>
22	<b>Public Safety and Emergency Preparedness</b>						
	Canada Border Services Agency	141,409	213,177	354,586	186,724	...	167,862
	Canadian Security Intelligence Service	213,625	315,917	529,542	257,619	...	271,923
	Correctional Service of Canada	1,256,455	1,392,643	2,649,098	1,332,226	...	1,316,872



23	National Parole Board	15,681	51,458	67,139	15,680	1	51,458
	Royal Canadian Mounted Police	5,785,130	7,007,738	12,792,868	7,206,149	...	5,586,719
	<b>Total Ministry</b>	<b>7,412,300</b>	<b>8,980,933</b>	<b>16,393,233</b>	<b>8,998,398</b>	<b>1</b>	<b>7,394,834</b>
	<b>Public Works and Government Services</b>						
24	Department	263,257	352,851	616,108	371,855	...	244,253
	Shared Services Canada	...	329	329	...	329	...
	<b>Total Ministry</b>	<b>263,257</b>	<b>353,180</b>	<b>616,437</b>	<b>371,855</b>	<b>329</b>	<b>244,253</b>
	<b>Transport</b>						
25	Department	4,683,162	4,347,004	9,030,166	9,030,166	...	...
	Canadian Transportation Agency	768	164	932	164	768	...
	Office of Infrastructure of Canada	125	83	208	...	125	83
	<b>Total Ministry</b>	<b>4,684,055</b>	<b>4,347,251</b>	<b>9,031,306</b>	<b>9,030,330</b>	<b>893</b>	<b>83</b>
26	<b>Treasury Board</b>						
	Secretariat	302	24,107	24,409	...	302	24,107
	Canada School of Public Service	10,197	1,300	11,497	1,300	8,897	1,300
	<b>Total Ministry</b>	<b>10,499</b>	<b>25,407</b>	<b>35,906</b>	<b>1,300</b>	<b>9,199</b>	<b>25,407</b>
27	<b>Veterans Affairs</b>						
	Department	...	21,257	21,257	15,257	...	6,000
	<b>Total Ministry</b>	<b>...</b>	<b>21,257</b>	<b>21,257</b>	<b>15,257</b>	<b>...</b>	<b>6,000</b>
	<b>Western Economic Diversification</b>						
28	Department	...	12,747	12,747	1,471	...	11,276
	<b>Total Government</b>	<b>35,353,995</b>	<b>55,890,169</b>	<b>91,244,164</b>	<b>57,289,948</b>	<b>241,842</b>	<b>33,712,374</b>



# SECTION 2

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Canadian Grain Commission

Farm Credit Canada

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## Department

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Strategic Outcome

An environmentally sustainable agriculture, agri-food and agri-based products sector.

## Program Activity Descriptions

### *On-farm action*

Agriculture and Agri-Food supports farmers through direct on-farm programming that identifies environmental risks and opportunities and promotes the continuous growth of the stewardship ethic within the agriculture and agri-food industry. AAF supports farmers through agri-environmental risk assessment and planning; providing expertise, information and incentives to increase the adoption of sustainable agriculture practices at the farm and landscape levels; investigating and developing new approaches that encourage and support the adoption of sustainable agriculture practices; and increasing the recognition of the value of sustainable agriculture practices. This program supports environmental stewardship and helps reduce the sector's overall impact on the environment. It contributes to a cleaner environment and healthier living conditions

for Canadian people, and a more profitable agriculture sector.

### *Environment knowledge, technology, information and measurement*

Agriculture and Agri-Food (AAF) is focused on supporting the sector through initiatives that enable them to use a more systematic management approach to making decisions with respect to environmental risks and help identify suitable corrective actions. AAF is conducting basic and applied research to improve scientific understanding of agriculture's interactions with the environment on the key environmental challenges facing Canada and its regions; developing sustainable agricultural practices and validating environmental and economic performance at the farm and landscape levels; and developing, enhancing and using agri-environmental indicators, greenhouse gas accounting systems and economic indicators to assess the sector's environmental and economic sustainability. This program provides the platform for innovation and discovery of technologies and strategies which are used as the basis for application by the sector in order to improve the agri-environmental performance of the sector.

## Strategic Outcome

A competitive agriculture, agri-food and agri-based products sector that proactively manages risk.

## Program Activity Descriptions

### *Business risk management*

Agriculture and Agri-Food has a comprehensive business risk management program to better equip producers with the tools and capacity to manage business risks. This program provides coverage for small income declines, margin-based support for larger income losses, a disaster relief framework for rapid assistance to producers and production insurance to protect farmers against production losses due to uncontrollable nat-

ural hazards. In addition, assistance to producers through the provision of financial guarantees facilitates the marketing of producers' crops when market conditions and prices may be more favourable.

### *Trade and market development*

Agriculture and Agri-Food (AAF) acts as Canada's agricultural trade advocate, working to break down trade barriers at home and abroad and expand opportunities for the agriculture, agri-food and agri-based products sector. AAF assists the sector in identifying new domestic and global opportunities and ways to enhance productivity, competitiveness and prosperity. AAF also works to distinguish Canadian products under Brand Canada International and the Domestic Branding Strategy to expand and deepen the sector's strengths in the marketplace.

### *Food safety and biosecurity risk management systems*

Agriculture and Agri-Food supports producers and organizations in the development and implementation of food safety, biosecurity and traceability risk management systems to prevent and control risks to the animal and plant resource base thus strengthening the sector against widespread diseases and losses in domestic and foreign markets. The risk management systems are national, government-recognized on-farm and/or post-farm Hazard Analysis of Critical Control Points (HACCP) or HACCP-based food safety systems, National Biosecurity Systems and a National Agriculture and Food Traceability System. These systems also support emergency management to limit the spread of animal and plant diseases, thereby reducing economic, environmental and social impacts of a crisis. A National Animal and Plant Biosecurity Strategy provides overall policy direction ensuring efforts are targeted at the highest possible biosecurity risks. Eligible recipients include national or regional non-profit organizations, producers and industry stakeholders.



### *Regulatory efficiency facilitation*

Agriculture and Agri-Food is undertaking initiatives to ensure that the regulatory environment promotes sector innovation, investment and competitiveness. The Department recognizes that with the rapid pace of technological advancement and emerging gaps between international and domestic regulatory policies, Canada's regulatory environment will need to increase capacities and accelerate modernization to be responsive. The initiatives will involve working with stakeholders along the value chain to enhance their ability to fulfill regulatory requirements, and collaborating with federal partners and industry to find ways of streamlining the regulatory burden through targeted actions on sector priorities, while at the same time maintaining Canada's strong regulatory system with respect to health and safety. Improving the timeliness and transparency of science-based regulatory decision-making will also contribute to improved public and stakeholder confidence.

### *Farm products council of Canada*

Established through the *Farm Products Agencies Act* (the Act), the Farm Products Council of Canada (FPCC) is a quasi-judicial, regulatory agency which reports to Parliament through the Minister of Agriculture and Agri-Food (the Minister). The Act provides for the creation of national marketing and promotion research agencies. The FPCC supervises these agencies and works with them to ensure that the supply management system for poultry and eggs works in the balanced interest of all stakeholders, from producers to consumers. The FPCC is also an active proponent of portfolio management by providing advice to the Minister and maintaining relationships with provincial governments.

### **Strategic Outcome**

An innovative agriculture, agri-food and agri-based products sector.

### **Program Activity Descriptions**

#### *Science, innovation and adoption*

Agriculture and Agri-Food contributes to the competitiveness of the agriculture, agri-food and agri-based products sector by supporting innovation designed to improve profitability in new and existing products, services, processes and markets. Coordinated and informed decision-making is supported with strategic foresight, research, and information sharing contributing to integrated planning engaging industry, government and academia. Collaborative action is promoted to accelerate the flow of science and technology along the innovation continuum in support of industry defined strategies for future success. Farmers, agri-entrepreneurs and agri-based small and medium sized enterprises are supported in their efforts to adopt new technologies and commercialize new products and services. Pathfinding and transformational research, help to define future opportunities and prepare the sector for emerging opportunities and challenges.

#### *Agri-business development*

This program activity builds awareness of the benefits and encourages the use of sound business management practices, while also enabling businesses in the sector to be profitable and invest where needed to manage the natural resource base sustainably and to market and produce safe food and other products. The Agri-business development program funds provincial and territorial activities related to business management practices and skills that: strengthen the capacity of businesses in the sector to assess the financial implications of business improvements, including the impact of environmental plans, food safety systems and innovation projects on their business profitability; manage transformation, respond to change and adopt innovation in business operations; help the agri-business owner understand their financial situation, implement effective action and business management plans/practices and provide for enhanced participation by young

or new entrants, First Nations clients, and clients in specific sub-sectors in transition.

#### *Rural and co-operatives development*

The Rural and co-operatives development program leads an integrated, government-wide approach, called the Canadian Rural Partnership, through which the government aims to coordinate its economic, social, environmental and cultural policies towards the goal of economic and social development and renewal of rural Canada. It develops partnerships with federal departments, provincial and rural stakeholders in areas such as knowledge building, policy development and the implementation of the government's rural development strategies. It also offers tools to enable rural communities to use their innovative capacity to capture the value of local amenities, and to achieve greater local or regional economic competitiveness. The program also promotes economic growth and social development of Canadian society through the development of co-operatives. It facilitates the development of co-operatives as an effective self-help tool helping Canadians and communities address their needs and capture economic opportunities. It provides advice across government on policies and programs affecting co-operatives and builds partnerships within the federal government and with the sector, the provinces and other key stakeholders in the implementation of initiatives, such as capacity and knowledge building, to support the development of co-operatives.

#### *Canadian pari-mutuel agency*

Section 204 of the Criminal Code of Canada designates the Minister of Agriculture and Agri-Food as the individual responsible for the policy and regulatory functions pertaining to pari-mutuel wagering on horse races. The Canadian Pari-Mutuel Agency (CPMA) is a special operating agency within AAF that regulates and supervises pari-mutuel betting on horse racing at racetracks across Canada, with the objective of ensuring that pari-mutuel betting is conducted in a way that

is fair to the betting public. Costs associated with the activities of the CPMA are recovered through a levy on every dollar bet on horse races in Canada. The levy is currently set at eight-tenths of a cent of every dollar bet. CPMA's strategic plans are focused on regulating and supervising pari-mutuel wagering on horse races in the most modern, effective and transparent manner.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Canadian Dairy Commission**

### **Strategic Outcome**

To enhance the vitality of the Canadian dairy industry for the benefit of all stakeholders.

### **Program Activity Descriptions**

#### *Administer milk supply management system*

Set support prices for butter and skim milk powder. Determine and recommend national quota for industrial milk production. Facilitate within the dairy industry. Administer domestic seasonality (supply and demand) program.

### **Canadian Food Inspection Agency**

### **Strategic Outcome**

A safe and sustainable plant and animal resource base.

### **Program Activity Descriptions**

#### *Food safety program*

The Food safety program aims to mitigate risks to public health associated with diseases and other health hazards in the food supply system and to manage food safety emergencies and incidents. The program achieves its objectives by promoting food safety awareness through public engagement and verification of compliance by industry with standards and science-based regulations. The program delivers initiatives to verify that consumers receive food safety and nutrition information and to mitigate unfair market practices targeting consumers and industry. Collaboration with other governments and stakeholders further enhances the Agency's ability to track, detect and mitigate risks associated with food and the food supply system, including food-borne illness. This program supports public health and instils confidence in Canada's food system.

#### *Animal health and zoonotics program*

The Animal health and zoonotics program aims to mitigate risks to Canada's animal resource base, animal feeds and animal products, which are integral to a safe and accessible food supply system as well as to public health. The program achieves its objectives by mitigating risks to Canada's animals (including livestock and aquatic animals) from regulated diseases, managing animal disease emergencies and incidents, mitigating and managing risks to livestock and derived food products associated with feed, promoting animal welfare and guarding against deliberate threats to the animal resource base. The program helps to mitigate risks associated with animal diseases that can be transmitted to humans by controlling diseases within animal populations. This program supports the health of Canada's animal resources and instils confidence in the safety of Canada's animals, animal products and by-products, and production systems.

### *Plant resources program*

The Plant resources program aims to mitigate risks to Canada's plant resource base, which is integral to a safe and accessible food supply, as well as to public health and environmental sustainability. The program achieves its objectives by regulating agricultural and forestry products; mitigating risks to the plant resource base (including crops and forests) from regulated pests and diseases; regulating the safety and integrity of seeds, fertilizers and plant products; and managing plant health emergencies and incidents. The program also guards against deliberate threats to the plant resource base, facilitates the introduction of emerging plant technologies and protects the right of plant breeders. Achieving the objectives of the program instils confidence in Canada's plants, plant production systems and plant products, and contributes to the health of Canada's plant resources.

### *International collaboration and technical agreements*

The Canadian Food Inspection Agency's International collaboration and technical agreements program contributes to a coherent, predictable, and science-based international regulatory framework that facilitates meeting regulatory requirements of importing countries' food, animals and plants, and their products, resulting in the facilitation of multi-billion dollar trade for the Canadian economy. The program achieves its objectives through actively participating in international fora for the development of international science-based rules, standards, guidelines and policies and, the management of sanitary and phytosanitary committees established under international agreements. The CFIA's active promotion of the Canadian science-based regulatory system with foreign trading partners and negotiations to resolve scientific and technical issues contribute to market access.



## Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

## Program Activity Descriptions

### *Internal services*

See introductory text.

## Canadian Grain Commission

### Strategic Outcome

Canada's grain is safe, reliable and marketable and Canadian grain producers are protected.

## Program Activity Descriptions

### *Quality assurance program Appropriations*

Canada's grain quality assurance system (GQAS) assures consistent and reliable grain quality that meets the needs of international and domestic markets. Daily provision of grain inspection and grading services as mandated by the *Canada Grain Act* as well as strong scientific and technical support programs and services are integral components to the overall delivery of an effective GQAS. Canada's GQAS is continually adapted to the end use needs of domestic and international buyers of Canadian grain, and to the ongoing structural changes within the grain industry to maintain Canada's reputation as a consistent supplier of quality grain. An effective GQAS is a key factor in permitting Canadian exporters to market successfully in competitive international grain markets and is essential for producers in order to realize maximum value from their grain.

### *Grain quality research program Appropriations*

The *Canada Grain Act* requires the Canadian Grain Commission (CGC) to undertake, sponsor and pro-

mote research related to grains. The CGC conducts research in support of the grain quality assurance system (GQAS) to address emerging issues and permit the effective marketing of Canadian grain in the interests of producers and the Canadian grain industry. The CGC's Grain Research Laboratory (GRL) researches methods to measure grain quality, new quality factors, and new grain standards. Grain quality research supports the continual improvement of the GQAS.

### *Quantity assurance program Appropriations*

The Canadian grain quantity assurance system assures the weight of grain loaded into or discharged from conveyances and in storage in the licensed terminal and transfer elevator system to meet the requirements of the grain industry from producers to customers. Daily provision of grain weighing services as mandated by the *Canada Grain Act* forms a major part of the Quantity Assurance System. To maintain relevancy and to address constantly changing industry demands, ongoing technical support is provided in support of the grain quantity assurance system.

### *Producer protection program Appropriations*

The CGC is mandated to serve producer interests by upholding the *Canada Grain Act* and as such has implemented a number of programs and safeguards to ensure the fair treatment of Canadian grain producers. These include the licensing and security program, allocation of producer cars for producers and producer groups that wish to ship their own grain, and producer liaison measures including a grain grade appeal system. In addition, the CGC collects and updates grain quality data and grain handling information to facilitate producer sales and marketing decisions.

### *Producer protection program-Revolving fund*

The CGC is mandated to serve producer interests by upholding the *Canada Grain Act* and as such has implemented a number of programs and safeguards to en-

sure the fair treatment of Canadian grain producers. These include the licensing and security program, allocation of producer cars for producers and producer groups that wish to ship their own grain, and producer liaison measures including a grain grade appeal system. In addition, the CGC collects and updates grain quality data and grain handling information to facilitate producer sales and marketing decisions.

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**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions***Internal services*

See introductory text.

**Farm Credit Canada****Strategic Outcome**

Farm Credit Canada's mission is to enhance rural Canada by providing specialized and personalized business and financial services and products to farming operations, including family farms, and to those businesses in rural Canada, including small and medium-sized businesses, that are businesses related to farming. The primary focus of the activities of the corporation shall be on farming operations, including family farms.

**Program Activity Descriptions***Internal services*

See introductory text.



AGRICULTURE AND AGRI-FOOD 2.7

## Ministry Summary Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (over)expended	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$		\$	\$	\$	\$	
...	...	300,042,000	(69,160,597)	230,881,403	(S)	Contribution payments for the Agricultural disaster relief program/ <i>AgriRecovery</i>	230,881,403	...	...	256,164,031
...	139,400,000	...	84,758,458	224,158,458	(S)	Grant payments for the <i>AgriInvest</i> program	224,158,458	...	...	167,403,296
...	106,000,000	...	(61,050,845)	44,949,155	(S)	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	44,949,155	...	...	33,997,707
...	95,452,000	...	33,802,806	129,254,806	(S)	Grant payments for the <i>AgriStability</i> program	129,254,806	...	...	39,497,611
...	20,089,000	...	4,181,703	24,270,703	(S)	Contribution payments for the <i>AgriInvest</i> program	24,270,703	...	...	29,238,998
...	13,111,013	...	(12,969,972)	141,041	(S)	Loan guarantees under the <i>Canadian Agricultural Loans Act</i>	141,041	...	...	232,470
...	5,000,000	...	(106,177)	4,893,823	(S)	Canadian Cattlemen's Association Legacy Fund	4,893,823	...	...	8,435,258
...	404,500	...	(404,500)	...	(S)	Contributions in support of the Assistance to the Pork industry initiative	...	...	...	35,961,951
600,000	200,000	...	(200,000)	600,000	(S)	Grants to agencies established under the <i>Farm Products Agencies Act</i>	...	...	600,000	...
3,419,399	...	...	...	3,419,399	(S)	Canadian Pari-Mutuel Agency Revolving Fund	...	...	...	...
...	...	...	503,000	503,000		Transfer from TB Vote 30 <sup>(1)</sup>	...	...	...	...
3,419,399	...	...	503,000	3,922,399		Total	(253,649)	...	4,176,048	822,757
...	...	...	(5,784)	(5,784)	(S)	Grants in support of the Cost of production benefit	(5,784)	...	...	(141,479)
...	...	...	(1,732,956)	(1,732,956)	(S)	Grant payments for the Canadian agriculture income stabilization program inventory transition initiative	(1,732,956)	...	...	(1,520,072)
...	...	...	(63,445)	(63,445)	(S)	Class grant payments for the Transitional industry support program	(63,445)	...	...	(31,441)
...	...	...	(80,733)	(80,733)	(S)	Class grant payments for the Farm income program	(80,733)	...	...	(22,178)
...	...	...	(6,139,593)	(6,139,593)	(S)	Contributions for agricultural risk management—Enhanced Spring credit advance program business risk management	(6,139,593)	...	...	(1,060,707)
...	...	...	(33,725)	(33,725)	(S)	Grants in support of the Grain and oilseed payment program	(33,725)	...	...	(129,908)
...	...	...	(141,473)	(141,473)	(S)	Grant payments for the <i>AgriInvest</i> kickstart program	(141,473)	...	...	(68,645)
...	...	...	(395,935)	(395,935)	(S)	Contribution payments for the <i>AgriInvest</i> kickstart program	(395,935)	...	...	(2,750,759)
...	...	...	8,359	8,359	(S)	Refunds of amounts credited to revenues in previous years	8,359	...	...	4,879

921,700	...	...	4,699,393	5,621,093	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,443,918	...	2,177,175	3,948,399
...	...	...	(466,711)	(466,711)	(S)	Class contribution payments for repositioning of the Canadian beef and cattle industry	(466,711)	...	...	...
...	...	...	(321,817)	(321,817)	(S)	Contributions in support of Business Risk Management Programs under the Agricultural Policy Framework—Agriculture Policy Initiatives	(321,817)	...	...	...
...	...	...	(44,664)	(44,664)	(S)	Contributions to a transition to future risk management programming	(44,664)	...	...	(12,630)
...	...	...	(48,088)	(48,088)	(S)	Class contribution payments for the Transitional industry support program	(48,088)	...	...	(2,452)
...	...	...	(35,769)	(35,769)	(S)	Payments in connection with the <i>Farm Income</i> Protection Act—Crop Insurance Program	(35,769)	...	...	...
...	...	...	(100,533)	(100,533)	(S)	Payments in connection with the <i>Farm Income</i> Protection Act—Net Income Stabilization Account (NISA)	(100,533)	...	...	...
...	...	...	(50,382)	(50,382)	(S)	Class contribution payments for the Farm income program	(50,382)	...	...	(11,332)
...	...	...	(202,916)	(202,916)	(S)	Contribution payments for the Canadian agriculture income stabilization program inventory transition initiative	(202,916)	...	...	(169,672)
...	...	...	(531,392)	(531,392)	(S)	Contributions in support of Business Risk Management Programs under the Agricultural Policy Framework—Province-Based Programs	(531,392)	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	124,490
4,941,099	2,571,509,163	346,375,881	(201,965,600)	2,720,860,543		<b>Total Department—Budgetary</b>	2,557,654,625	156,252,695	6,953,223	2,674,772,230
<b>Canadian Dairy Commission</b>										
...	3,930,000	...	...	3,930,000	15	Program expenditures	...	...	...	...
...	...	...	8,798	8,798		Transfer from: TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	...	...	540,726	540,726		TB Vote 30 <sup>(1)</sup>	...	...	...	...
...	3,930,000	...	549,524	4,479,524		Total—Vote 15	4,479,524	...	...	4,147,084
264,776,926	...	...	...	264,776,926	(S)	(L) Loans pursuant to the <i>Canadian Dairy Commission Act</i> , section 16, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , Limit \$300,000,000 (Net)	4,246,778	...	260,530,148	(53,811,475)
...	3,930,000	...	549,524	4,479,524		<b>Total Agency—Budgetary</b>	4,479,524	...	...	4,147,084
264,776,926	...	...	...	264,776,926		<b>Non-budgetary</b>	4,246,778	...	260,530,148	(53,811,475)
<b>Canadian Food Inspection Agency</b>										
...	563,048,652	...	...	563,048,652	20	Operating expenditures and contributions	...	...	...	...
...	...	1	...	1	20b	Transfer of \$7,215,136 from Agriculture and Agri-Food Vote 1	...	...	...	...
...	...	...	...	...	20c	Transfer of \$2,920,953 from Agriculture and Agri-Food Vote 1 and \$475,100 from Foreign Affairs and International Trade Vote 1	...	...	...	...
...	6,903,635	...	...	6,903,635		Transfer from: Vote 1	...	...	...	...
...	10,136,089	...	10,136,089	10,136,089		Vote 1 (Foreign Affairs and International Trade)	...	...	...	...
...	...	...	475,100	475,100		TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	...	...	308,220	308,220			...	...	...	...

## Ministry Summary Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Available for use in subsequent years						
\$	\$	\$	\$	\$		Used in the current year	Lapsed or (overexpended)	Used in the previous year	
...	...	...	22,329,125	22,329,125		...	...	...	
...	...	...	20,757,777	20,757,777		...	...	...	
...	...	...	(118,600)	(118,600)		...	...	...	
...	...	...	(6,609,352)	(6,609,352)		...	...	...	
...	563,048,652	6,903,636	47,278,359	617,230,647		579,207,923	38,022,724	592,714,877	
...	20,956,600	...	...	20,956,600	25	...	...	...	
...	...	1	...	1	25b	...	...	...	
...	...	23,143	...	23,143	25c	...	...	...	
...	...	...	5,232,788	5,232,788		...	...	...	
...	...	...	634,000	634,000		...	...	...	
...	...	...	2,839,595	2,839,595		...	...	...	
...	...	...	(477,605)	(477,605)		...	...	...	
...	20,956,600	23,144	8,228,778	29,208,522		13,755,212	15,453,310	41,200,610	
...	81,394,985	...	3,048,601	84,443,586	(S)	84,443,586	...	83,570,805	
...	52,158,156	...	6,676,715	58,834,871	(S)	55,851,348	2,983,523	...	
...	1,500,000	...	2,723,367	4,223,367	(S)	4,223,367	...	3,589,787	
144,774	...	...	316,879	461,653	(S)	212,539	...	712,821	
...	...	...	2,382	2,382	(S)	2,382	...	1,119	
...	...	...	...	...		...	...	601	
144,774	719,058,393	6,926,780	68,275,081	794,405,028		737,696,357	56,459,557	721,790,620	
Canadian Grain Commission									
...	35,029,788	...	...	35,029,788	30	...	...	...	
...	...	...	136,800	136,800		...	...	...	
...	...	...	71,051	71,051		...	...	...	
...	35,029,788	...	207,851	35,237,639		35,237,639	...	31,183,896	



(S)	...	622,222	...	...	622,222	...	...	587,337
(S)	38,606,742	(120,001)	...	120,001	38,606,742	...	39,704,815	1,507,842
(S)	...	...	...	58,224	58,224	...	...	46,560
	<b>38,606,742</b>	<b>35,532,009</b>	<b>...</b>	<b>386,076</b>	<b>74,524,827</b>	<b>34,820,012</b>	<b>39,704,815</b>	<b>33,325,635</b>
<b>Total Agency—Budgetary</b>								
<b>Farm Credit Canada</b>								
(S)	6,667,000	...	...	...	6,667,000	...	6,667,000	...
	13,905,745,000	...	...	2,459,805,000	16,365,550,000	...	16,365,550,000	...
	<b>13,912,412,000</b>	<b>...</b>	<b>...</b>	<b>2,459,805,000</b>	<b>16,372,217,000</b>	<b>...</b>	<b>16,372,217,000</b>	<b>...</b>
<b>Total Agency—Non-budgetary</b>								
<b>Total Ministry—</b>								
	<b>43,692,615</b>	<b>3,330,029,565</b>	<b>353,302,661</b>	<b>(132,754,919)</b>	<b>3,594,269,922</b>	<b>3,334,650,518</b>	<b>212,712,252</b>	<b>3,434,035,569</b>
	<b>14,177,188,926</b>	<b>...</b>	<b>...</b>	<b>2,459,805,000</b>	<b>16,636,993,926</b>	<b>4,246,778</b>	<b>...</b>	<b>(53,811,475)</b>
<b>Non-budgetary</b>								

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted, repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

## Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>																		
Business risk management	55,453,716	36,776,511	...	...	1,376,986,830	1,375,265,830	5,500,000	13,295	...	...	1,426,940,546	1,412,029,046	...	...	...	...	...	...
Trade and market development	68,394,323	59,993,554	...	...	41,144,965	37,983,117	...	...	...	...	109,539,288	97,976,671	...	...	...	...	...	...
Food safety and biosecurity risk management systems	37,737,662	37,667,917	1,979,000	1,953,852	81,921,161	48,017,642	1,540,000	...	...	...	120,097,823	87,639,411	...	...	...	...	...	...
Regulatory efficiency facilitation	25,812,693	12,552,879	...	...	...	...	...	...	...	...	25,812,693	12,552,879	...	...	...	...	...	...
Farm Products Council of Canada	3,345,417	3,063,149	...	...	600,000	...	...	...	...	...	3,945,417	3,063,149	...	...	...	...	...	...
Science, innovation and adoption	196,989,885	195,206,905	1,600,000	1,552,469	121,107,822	84,838,307	15,660,000	15,603,371	...	...	304,037,707	265,992,310	...	...	...	...	...	...
Agri-business development	11,949,968	6,620,976	...	...	117,894,572	109,646,619	...	...	...	...	129,844,540	116,267,595	...	...	...	...	...	...
Rural and co-operatives development	13,425,575	11,183,994	...	...	12,194,555	9,104,855	...	...	...	...	25,620,130	20,288,849	...	...	...	...	...	...
Canadian Pari-Mutuel Agency	15,102,399	10,889,849	...	...	...	...	11,180,000	11,143,498	...	...	3,922,399	(253,649)	...	...	...	...	...	...
On-farm action	69,025,480	48,639,510	3,800,000	3,719,620	85,123,950	72,459,514	21,800,000	17,791,636	...	...	136,149,430	107,027,008	...	...	...	...	...	...
Environmental knowledge, technology, information and measurement	86,417,824	84,900,922	...	...	2,650,000	2,506,619	4,800,000	...	...	...	84,267,824	87,407,541	...	...	...	...	...	...
Internal services	333,910,990	333,536,513	26,771,756	21,622,685	...	...	10,000,000	7,493,383	...	...	350,682,746	347,663,815	...	...	...	...	...	...
Sub-total	917,565,932	841,032,679	34,150,756	28,848,626	1,839,623,855	1,739,822,503	70,480,000	52,049,183	...	...	2,720,860,543	2,557,654,625	...	...	...	...	...	...
Revenues netted against expenditures	(70,480,000)	(52,049,183)	...	...	...	...	(70,480,000)	(52,049,183)	...	...	...	...	...	...	...	...	...	...
<b>Total Department—Budgetary</b>	<b>847,085,932</b>	<b>788,983,496</b>	<b>34,150,756</b>	<b>28,848,626</b>	<b>1,839,623,855</b>	<b>1,739,822,503</b>	...	...	...	...	<b>2,720,860,543</b>	<b>2,557,654,625</b>	...	...	...	...	...	...
<b>Canadian Dairy Commission</b>																		
Administer milk supply management system	4,479,524	4,479,524	...	...	...	...	...	...	...	...	4,479,524	4,479,524	...	...	...	...	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	264,776,926	4,246,778	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>4,479,524</b>	<b>4,479,524</b>	...	...	...	...	...	...	...	...	<b>4,479,524</b>	<b>4,479,524</b>	...	...	...	...	...	...
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	...	...	...	...	...	...	...	...	<b>264,776,926</b>	<b>4,246,778</b>	...	...	...	...	...	...
<b>Canadian Food Inspection Agency</b>																		
Food safety program	341,104,930	324,588,604	14,733,902	4,346,882	...	...	...	...	...	...	355,838,832	328,935,486	...	...	...	...	...	...
Animal health and zoonotics program	139,883,652	133,337,128	5,254,788	2,665,892	4,269,342	4,269,343	...	...	...	...	149,407,782	140,272,363	...	...	...	...	...	...

Plant resources program	91,086,385	83,466,919	315,070	182,971	182,970	...	...	...	91,584,426	83,964,959
International collaboration and technical agreements	44,475,492	33,902,447	6,753	950,000	950,000	...	...	...	45,432,245	34,859,200
Internal services	143,243,734	143,243,734	8,898,009	6,420,615	...	...	...	...	152,141,743	149,664,349
Sub-total	759,794,193	718,538,832	29,208,522	5,402,313	5,402,313	...	...	...	794,405,028	737,696,357
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>759,794,193</b>	<b>718,538,832</b>	<b>29,208,522</b>	<b>5,402,313</b>	<b>5,402,313</b>	...	...	...	<b>794,405,028</b>	<b>737,696,357</b>
<b>Canadian Grain Commission</b>										
Quality assurance program—										
Appropriations	8,027,417	7,676,926	...	...	...	...	...	...	8,027,417	7,676,926
Revolving Fund	57,344,961	33,157,716	...	...	30,215,362	33,111,888	...	...	27,129,599	45,828
Grain quality research program—										
Appropriations	9,355,544	10,214,676	...	...	...	...	...	...	9,355,544	10,214,676
Quantity assurance program—										
Appropriations	963,288	930,361	...	...	...	...	...	...	963,288	930,361
Revolving Fund	23,680,818	12,247,110	...	...	12,160,296	13,470,874	...	...	11,520,522	(1,223,764)
Producer protection program—										
Appropriations	3,422,307	3,317,220	...	...	...	...	...	...	3,422,307	3,317,220
Revolving Fund	522,580	629,432	...	...	507,734	491,345	...	...	14,846	138,087
Internal services—Appropriations	14,091,304	13,720,678	...	...	...	...	...	...	14,091,304	13,720,678
Sub-total	117,408,219	81,894,119	...	...	42,883,392	47,074,107	...	...	74,524,827	34,820,012
Revenues netted against expenditures	(42,883,392)	(47,074,107)	...	...	(42,883,392)	(47,074,107)	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>74,524,827</b>	<b>34,820,012</b>	...	...	...	...	...	...	<b>74,524,827</b>	<b>34,820,012</b>
<b>Farm Credit Canada—</b>										
<b>Non-budgetary</b>	...	...	...	...	...	...	...	16,372,217,000	...	...
<b>Total Ministry—</b>										
<b>Budgetary</b>	1,685,884,476	1,546,821,864	63,359,278	42,603,838	1,845,026,168	1,745,224,816	...	...	3,594,269,922	3,334,650,518
<b>Non-budgetary</b>	...	...	...	...	...	...	...	16,636,993,926	16,636,993,926	4,246,778

## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Department Grants	
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	95,452,000	...	33,802,806	129,254,806	(S) Grant payments for the AgriStability program	...	39,497,611
...	139,400,000	...	84,758,458	224,158,458	(S) Grant payments for the AgriInvest program	...	167,403,296
...	5,000,000	...	(106,177)	4,893,823	(S) Canadian Cattlemen's Association Legacy Fund	...	8,435,258
...	999,000	...	...	999,000	Agricultural research in universities and other scientific organizations in Canada	...	...
600,000	200,000	...	(200,000)	600,000	(S) Grants to agencies established under the <i>Farm Products Agencies Act</i>	600,000	...
...	...	...	(1,732,956)	(1,732,956)	(S) Grant payments for the Canadian agriculture income stabilization program inventory transition initiative	...	...
...	...	...	(5,784)	(5,784)	(S) Grants in support of the Cost of production benefit	(1,732,956)	(1,520,072)
...	...	...	(141,473)	(141,473)	(S) Grant payments for the AgriInvest kickstart program	(5,784)	(141,479)
...	...	...	(63,445)	(63,445)	(S) Class grant payments for the Transitional industry support program	(141,473)	(68,645)
...	...	...	(80,733)	(80,733)	(S) Class grant payments for the Farm income program	(63,445)	(31,441)
...	...	...	(33,725)	(33,725)	(S) Grants in support of the Grain and oil seed payment program	(80,733)	(22,178)
...	75,000	...	...	75,000	Grant payments to the Organisation for Economic Co-operation and Development	(33,725)	(129,908)
...	...	673,000	...	673,000	Grants to foreign recipients for participation in international organizations supporting agriculture	75,000	75,000
...	...	...	...	...	Items not required for the current year	654,389	351,847
600,000	241,126,000	673,000	116,196,971	358,595,971	Total—Grants	917,149	236,537,686
Contributions							
...	452,000,000	...	119,643,883	571,643,883	(S) Contribution payments for the AgriInsurance program	...	514,918,800
...	500,964,000	...	(340,880,703)	160,083,297	(S) Contribution payments for the AgriStability program	...	332,045,069
...	106,000,000	...	(61,050,845)	44,949,155	(S) Payments in connection with the <i>Agricultural Marketing Programs Act</i>	...	33,997,707
...	96,170,000	(61,744,967)	27,098,312	61,523,345	Programming related to the Agricultural flexibility fund	19,624,755	22,709,468
...	23,936,000	...	(5,909,106)	18,026,894	Contribution payments for the ecoAgriculture biofuels capital initiative	...	33,112,908
...	61,903,140	8,025,484	3,201,326	73,129,950	Contributions to promote environmentally responsible agriculture	7,614,340	58,025,711



(S) Contribution payments for the Agricultural disaster relief program/AgriRecovery	...	...	300,042,000	(69,160,597)	230,881,403	230,881,403	...	...	256,164,031
Contributions to accelerate the pace of innovation and facilitate the adoption of new technologies	...	37,448,892	26,925,305	(9,954,517)	54,419,680	49,024,915	5,394,765	...	48,546,117
Contributions to transform Canada's strengths into domestic and global success	...	...	717,200	3,853,803	27,673,003	26,534,322	1,138,681	...	26,312,416
Contributions to minimize the occurrence and extent of risk incidents	...	...	9,967,850	(7,613,220)	32,221,915	21,815,205	10,406,710	...	17,792,058
Contribution payments for the control of diseases in the hog industry—Phase 2	...	...	15,400,000	...	15,400,000	9,227,859	6,172,141	...	8,923,902
(S) Contribution payments for the AgriInvest program	...	20,089,000	...	4,181,703	24,270,703	24,270,703	...	...	29,238,998
Contributions to enhance the safety and security of Canada's food system	...	...	9,959,218	365,830	22,797,890	15,316,598	7,481,292	...	18,049,026
Contributions to enable competitive enterprises and sectors	...	...	9,973,368	10,149,778	47,176,320	45,860,182	1,316,138	...	39,972,223
Contributions for rural and co-operatives development	...	7,464,000	...	1,883,389	9,347,389	6,259,173	3,088,216	...	5,326,466
(S) Loan guarantees under the <i>Canadian Agricultural Loans Act</i>	...	13,111,013	...	(12,969,972)	141,041	141,041	...	...	232,470
Contributions under the Career focus program—Youth employment strategy	...	864,000	...	...	864,000	646,313	217,687	...	958,859
Contributions to support the Specified risk material innovation program	...	18,900,000	...	909,106	19,809,106	16,317,025	3,492,081	...	3,090,894
Contributions in support of the Agricultural greenhouse gases program	...	5,382,000	...	...	5,382,000	3,142,316	2,239,684	...	...
(S) Contributions in support of the Assistance to the Pork industry initiative	...	404,500	...	(404,500)	...	...	...	...	35,961,951
Contributions to strengthen the competitiveness of Canada's red meat packing and processing industry	...	28,696,778	5,000,000	...	33,696,778	32,498,190	1,198,588	...	15,310,865
Contributions to support the Canadian agricultural adaptation program	...	28,361,000	...	(4,416,355)	23,944,645	21,361,000	2,583,645	...	35,128,491
Contributions for the implementation of the Community Development Fund program to assist rural communities in the tobacco growing region of Ontario	...	4,730,555	...	(1,883,389)	2,847,166	2,845,682	1,484	...	4,730,555
Contributions in support of research and pilot initiatives related to the AgriInsurance program	...	2,000,000	...	...	2,000,000	279,000	1,721,000	...	...
(S) Contributions for agricultural risk management—Enhanced Spring credit advance program business risk management	...	...	...	(6,139,593)	(6,139,593)	(6,139,593)	...	...	(1,060,707)
(S) Contributions to a transition to future risk management programming	...	...	...	(44,664)	(44,664)	(44,664)	...	...	(12,630)
(S) Contribution payments for the AgriInvest Kickstart program	...	...	...	(395,935)	(395,935)	(395,935)	...	...	(2,750,759)
(S) Class contribution payments for the Transitional industry support program	...	...	...	(48,088)	(48,088)	(48,088)	...	...	(2,452)
(S) Class contribution payments for the Farm income program	...	...	...	(50,382)	(50,382)	(50,382)	...	...	(11,332)
(S) Contribution payments for the Canadian Agri-culture income stabilization program inventory transition initiative	...	...	...	(202,916)	(202,916)	(202,916)	...	...	(169,672)
(S) Contributions in support of Business Risk Management programs under the Agricultural Policy Framework—Province-Based programs	...	...	...	(531,392)	(531,392)	(531,392)	...	...	...

## Transfer Payments —Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	\$	\$	\$
...	...	...	...	(321,817)	...	...	...
...	...	...	...	7,136,121	6,566,102	...	...
...	...	...	...	(466,711)	...	...	...
...	...	...	...	(35,769)	...	...	...
...	...	...	...	(100,533)	...	...	...
...	...	...	...	...	...	...	50,493,785
...	1,500,920,179	324,265,458	(344,157,753)	1,481,027,884	98,284,203	...	1,587,035,218
600,000	1,742,046,179	324,938,458	(227,960,782)	1,839,623,855	99,201,352	600,000	1,823,572,904
<b>Canadian Food Inspection Agency Contributions</b>							
...	1,500,000	...	2,723,367	4,223,367	...	...	3,589,787
...	124,750	1	1,051,505	1,176,256	...	...	1,547,577
...	112,000	...	(111,310)	690	...	...	705
...	7,000	...	(5,000)	2,000	...	...	36,350
...	1,743,750	1	3,658,562	5,402,313	...	...	5,174,419
600,000	1,743,789,929	324,938,459	(224,302,220)	1,845,026,168	99,201,352	600,000	1,828,747,323

(S) Statutory transfer payment.

## Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Business risk management	5,500,000	13,295	242,928
Food safety and biosecurity risk management systems	1,540,000	...	...
Science, innovation and adoption	15,660,000	15,605,371	12,040,815
Canadian Pari-Mutuel Agency	11,180,000	11,143,498	11,733,355
On-farm action	21,800,000	17,791,636	17,205,348
Environmental knowledge, technology, information and measurement	4,800,000	...	...
Internal services	10,000,000	7,495,383	...
<b>Total Department—Budgetary</b>	<b>70,480,000</b>	<b>52,049,183</b>	<b>41,222,446</b>
<b>Canadian Dairy Commission</b>			
<b>Non-budgetary (respendable receipts)</b>			
Administer milk supply management system	264,776,926	4,246,778	(53,811,475)
Loan repayments	...	...	...
<b>Total Agency—Non-budgetary</b>	<b>264,776,926</b>	<b>4,246,778</b>	<b>(53,811,475)</b>
<b>Canadian Food Inspection Agency</b>			
<b>Budgetary (respendable revenues)</b>			
Food safety and nutrition risks	...	...	31,591,888
Zoonotic risk	...	...	186,913
Plant health risks and production systems	...	...	4,094,779
Animal health risks and production systems	...	...	2,620,741
Domestic and international market access	...	...	15,184,928
Integrated regulatory frameworks	...	...	36,050
Biodiversity protection	...	...	445,988
Internal services	...	...	81,024
<b>Total Agency—Budgetary</b>	<b>...</b>	<b>...</b>	<b>54,242,311</b>
<b>Canadian Grain Commission</b>			
<b>Budgetary (respendable revenues)</b>			
Quality assurance program—Revolving Fund	30,215,362	33,111,888	31,490,108
Quantity assurance program—Revolving Fund	12,160,296	13,470,874	13,307,670
Producer protection program—Revolving Fund	507,734	491,345	447,405
<b>Total Agency—Budgetary</b>	<b>42,883,392</b>	<b>47,074,107</b>	<b>45,245,183</b>
<b>Total Ministry—Budgetary</b>	<b>113,363,392</b>	<b>99,123,290</b>	<b>140,709,940</b>
<b>Non-budgetary</b>	<b>264,776,926</b>	<b>4,246,778</b>	<b>(53,811,475)</b>

## Revenues

	Current year		Previous year	
	\$		\$	
<b>Department</b>				
<b>Other revenues—</b>				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
Farm Credit Canada Dividends	17,500,000		18,500,000	
Canadian Dairy Commission	390,905		494,432	
Hog industry loan loss reserve program	2,437,773		1,129,697	
	20,328,678		20,124,129	
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	14,365,069		5,763,831	
Adjustments to prior year's payables	9,171,632		9,146,232	
	23,536,701		14,910,063	
Sales of goods and services—				
Rights and privileges	4,560,934		5,254,735	
Lease and use of public property	6,472,581		6,527,387	
Services of a regulatory nature	23,550,952		23,062,436	
Services of a non-regulatory nature	15,277,484		13,358,468	
Sales of goods and information products—				
Internal support services	7,424,414		...	
Sundries	376,319		229,156	
	7,800,733		229,156	
Other fees and charges	2,168,892		1,777,157	
	59,831,576		50,209,339	
Proceeds from the disposal of surplus Crown assets	4,699,393		4,262,896	
Miscellaneous revenues	10,156,336		7,350,327	
<b>Total Department</b>	<b>118,552,684</b>		<b>96,856,754</b>	
<b>Canadian Food Inspection Agency</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures	2,434,227		...	
Sales of goods and services—				
Rights and privileges	2,160		...	
Lease and use of public property	77,556		237,545	
Services of a regulatory nature	56,488,105		54,235,677	
Other fees and charges	2,198		27,653	
	56,570,019		54,500,875	
Proceeds from the disposal of surplus Crown assets	20,328,678		20,124,129	
Miscellaneous revenues	25,970,928		14,910,063	
	163,809,127		149,730,756	
Proceeds from the disposal of surplus Crown assets	5,074,496		4,651,884	
Miscellaneous revenues	11,100,860		7,881,964	
<b>Total Ministry</b>	<b>226,284,089</b>		<b>197,298,796</b>	

(1) Interest unless otherwise indicated.



# SECTION 3

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Atlantic Canada Opportunities Agency

Department

Enterprise Cape Breton Corporation

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*Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Department****Strategic Outcome**

A competitive Atlantic Canadian economy.

**Program Activity Descriptions***Enterprise development*

Notwithstanding recent overall economic progress, some significant challenges remain and great opportunities exist for development. One of the most telling indicators of this is that, in a number of sectors, productivity remains significantly lower than in leading countries and other regions of Canada. The Atlantic Canada Opportunities Agency (ACOA) will work in partnership with Atlantic Canadian enterprises, stakeholders, industry and institutions to improve the growth and productivity of Atlantic Canada's economy, leading to increased competitiveness, earned incomes and job creation.

ACOA works to improve the region's capacity for economic growth through a variety of strategically focused mechanisms, which includes: assisting enterprises, particularly small and medium-sized ones, to help them start, expand or modernize their businesses, and establish and expand export activities; partnering with universities and other institutions to increase the region's research and development capacity, commercialization and productivity; and promoting and participating in the region's transition to the knowledge economy.

*Community development*

The Atlantic economy is built on the region's many geographic, linguistic, and cultural communities. From small remote villages to larger urban centres, the opportunities and challenges vary significantly. Communities are the foundation of economic development and are critical for economic prosperity. The Atlantic Canada Opportunities Agency (ACOA) recognizes the importance of these communities in an economic development framework and supports their efforts to develop the resources they need to assume full responsibility for their own economic development. For those reasons, ACOA focuses targeted efforts and strategies toward community development and also aims to provide and maintain quality public infrastructure. ACOA works in co-operation with other levels of government, other federal government departments, non-government organizations, and community groups to lever support, coordinate economic development, react to economic challenges, and finally, work with Infrastructure Canada and the provinces to oversee/ensure the flow of federal funds allocated to each region through the various infrastructure funding streams. This requires a flexible, holistic approach, based on the realities of a given community's capacities, strengths and challenges. Community development is a bottom-up process that helps develop the tools, resources and initiatives that support individual and unique strategic development.

*Policy: advocacy and coordination*

ACOA's Policy, advocacy and coordination (PAC) program activity is central to identifying and effectively responding to opportunities and challenges facing the regional economy. PAC provides intelligence, analysis and well-grounded advice on a broad range of issues and topics, and informs and supports decision making by the Agency and the Minister. In offering strategic, researched policy positions that reflect the region's potential; influencing national policies and programs that affect Atlantic Canada's development and interests; and in coordinating other policies and programs within the region to form integrated approaches to development, PAC helps carry the Agency's agenda forward and helps ensure that ACOA overall remains relevant and responsive to the opportunities and challenges in Atlantic Canada.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions***Internal services*

See introductory text.

## **Enterprise Cape Breton Corporation**

### **Strategic Outcome**

A competitive and sustainable Cape Breton economy.

### **Program Activity Descriptions**

#### *Human resource obligations*

The programs included under Human resource obligations are nondiscretionary items that the Enterprise Cape Breton Corporation (ECBC) is required to deliver to former Cape Breton Development Corporation (CBDC) employees following the dissolution of CBDC. They are ongoing liabilities, many of which will continue beyond 20 years. They are a result of past employment benefits and various human resource strategies (operation closure). They include early retirement incentive programs, liability for future employee benefits, workers compensation obligations, and a domestic coal subsidy program.

#### *Environmental obligations*

As part of the transfer of the Cape Breton Development Corporation's (CBDC) assets and liabilities to the Enterprise Cape Breton Corporation (ECBC), ECBC will assume stewardship responsibility for all former land holdings of the CBDC. This includes all environmental obligations related to these sites. ECBC is required to comply with environmental laws and regulations as they pertain to current activities, as well as activities of past operations. To properly meet these obligations, ECBC will enter into a strategic partnership arrangement with Public Works and Government Services Canada (PWGSC), similar to that previously in place between CBDC and PWGSC. As part of this relationship, projects are planned and managed by PWGSC with oversight, monitoring and funding provided by ECBC. It is anticipated that all of the long-term environmental obligations will be completed by 2055, except the mine water obligation, which may require

management in perpetuity. ECBC will also work with numerous partners, such as the Centre for Sustainability in Energy and the Environment at Cape Breton University, Sydney Tar Ponds Agency, the Province of Nova Scotia, Environment Canada, and the private sector to explore alternative sources of energy related to the former CBDC's land holdings that could potentially lead to commercial development opportunities. This includes research into the production of green fuel crops, geothermal energy from the mine water, as well as the carbon storage potential of the residual coal within the Sydney coal field.

#### *Commercial development*

Due to the size and make-up of the Cape Breton economy and its distance from major markets, access to capital remains one of the greatest challenges for businesses. The ability to access capital from traditional lenders, venture capitalists and other levels of government is limited. Recognizing the challenges faced by small and medium-size enterprises, the Enterprise Cape Breton Corporation, through this program activity, works with potential and existing entrepreneurs to assess and to provide as appropriate various forms of assistance including but not limited to equity, secured and unsecured loans, as well as non-repayable contributions. The assistance provides a source for capital investment in support of initiatives such as marketing, improved efficiency, innovation, human resource initiatives, trade development activities and capital assistance.

#### *Community economic development*

Structural adjustment has been taking place in the Cape Breton economy over the past decade due to the closure of the Island's major industries and the downsizing of the fishing industry. The economic climate on the Island has presented significant challenges for many communities in terms of attracting investment and realizing opportunities. Through this program activity, the

Enterprise Cape Breton Corporation works to engage and empower communities to take control of their destiny by pursuing opportunities leading to sustainable economic development. Working in cooperation with communities and community-led organizations, activities pursued in support of this program activity range from developing and implementing overall strategies for economic development to supporting the business environment, skill development activities, and new and/or improved community infrastructure.

#### *Property development and management*

Through this program activity, the Enterprise Cape Breton Corporation (ECBC) has the ability to purchase, lease, sell and hold mortgages. The development and management of property holdings are used by the corporation as a development tool to complement funding programs. Surplus revenues from real property leases and land sales go directly into economic development projects within ECBC's mandate area. In addition, as part of the land transfer/disposal process, the corporation makes lands available for lease or sale to businesses and organizations in an effort to foster economic development opportunities. Both activities serve to support the economic development mandate of the corporation. In addition to land holdings, ECBC's real property assets include the corporation's head office at Sydney, Nova Scotia, Point Edward Resource Centre (agricultural property), Port Hawkesbury business facility (office space), and the Northside facility (manufacturing space). As a result of the transfer of the assets and liabilities of the Cape Breton Development Corporation (CBDC) to ECBC upon CBDC's dissolution, ECBC will own and operate a number of water treatment and storage facilities, as well as the Dominion Coal Yard and Sydney Mines Coal Yard required to support the contractual obligation to sell coal to current and former employees.

### *Policy and advocacy*

Fundamental to the Enterprise Cape Breton Corporation's (ECBC) mandate is the Corporation's policy and advocacy role that assists in identifying the opportunities and challenges facing the Island, as well as informing and supporting decision making both within and outside the Corporation. ECBC's policy and advocacy functions focus on a range of activities including research, analysis, planning and reporting, as well as working to advance the interests, priorities and concerns of Cape Breton Island in government decisions and actions. The policy and advocacy function exists to inform and support decision making by the Corporation and the Minister, providing intelligence, analysis and well-grounded advice on a number of issues and topics. The policy and advocacy function helps carry the Corporation's forward agenda, plays an integral role in developing focused and adaptable approaches to issues, and helps ensure that the Corporation overall remains relevant to the opportunities and challenges facing Cape Breton. In developing the advocacy agenda for Cape Breton, ECBC works to ensure that national and provincial officials are aware of the needs of the region and that Cape Breton interests, priorities and concerns are considered when policy is developed. Research and analysis are required to understand the economic challenges and opportunities facing Cape Breton and to guide the advocacy and policy making activities of the Corporation.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.



# Ministry Summary

Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	82,340,144	...	...	82,340,144	1	Department				
...	...	...	30,366	30,366		Operating expenditures				
...	...	...	4,239,841	4,239,841		Transfer from: TB Vote 15 <sup>(1)</sup>				
...	...	...	6,194,213	6,194,213		TB Vote 25 <sup>(1)</sup>				
...	...	...	(2,343,674)	(2,343,674)		TB Vote 30 <sup>(1)</sup>				
...	...	...	(1,479,565)	(1,479,565)		Transfer to Vote 5				
...	82,340,144	...	6,641,181	88,981,325		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>				
...	226,783,293	...	...	226,783,293	5	Total—Vote 1	83,574,012	5,407,313	...	84,601,364
...	...	12,425,838	...	12,425,838	5b	Grants and contributions				
...	...	...	2,343,674	2,343,674		Transfer of \$2,343,674 from Atlantic Canada Opportunities Agency Vote 1, and \$1,917,315 from National Defence Vote 1				
...	...	...	1,917,315	1,917,315		Transfer from: Vote 1				
...	226,783,293	12,425,838	4,260,989	243,470,120		Vote 1 (National Defence)				
...	8,821,343	...	1,518,470	10,339,813	(S)	Total—Vote 5	236,470,120	7,000,000	...	308,763,060
2,339	...	...	35,491	37,830	(S)	Contributions to employee benefit plans	10,339,813	...	...	10,009,125
...	...	2,000	(500)	1,500	(S)	Spending of proceeds from the disposal of surplus Crown assets	14,151	...	23,679	22,505
...	...	...	54,185	54,185	(S)	Minister of State (Atlantic Canada Opportunities Agency) (La Francophonie)—Motor car allowance	1,500	...	...	...
...	...	...	...	...		Refunds of amounts credited to revenues in previous years	54,185	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	5,062,903
2,339	317,944,780	12,427,838	12,509,816	342,884,773		Total Department—Budgetary	330,453,781	12,407,313	23,679	408,458,957

## Ministry Summary— Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	65,026,000	...	...	65,026,000	10				
...	...	15,097,000	...	15,097,000	10b				
..	65,026,000	15,097,000	...	80,123,000		77,191,000	2,932,000	...	83,070,000
...	65,026,000	15,097,000	...	80,123,000		77,191,000	2,932,000	...	83,070,000
2,339	382,970,780	27,524,838	12,509,816	423,007,773		407,644,781	15,339,313	23,679	491,528,957

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements

Treasury Board Vote 33—Capital budget carry forward.

(1) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

# Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>												
Enterprise development	31,465,090	26,415,346	...	...	148,622,405	146,555,081	...	...	...	...	180,087,495	172,970,427
Community development	18,510,945	14,521,953	...	...	93,647,715	89,291,812	...	...	...	...	112,158,660	103,813,765
Policy, advocacy and coordination	11,493,242	13,023,145	...	...	1,200,000	623,227	...	...	...	...	12,693,242	13,646,372
Internal services	37,945,376	40,023,217	...	...	...	...	...	...	...	...	37,945,376	40,023,217
<b>Total Department—Budgetary</b>	<b>99,414,653</b>	<b>93,983,661</b>	<b>...</b>	<b>...</b>	<b>243,470,120</b>	<b>236,470,120</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>342,884,773</b>	<b>330,453,781</b>
<b>Enterprise Cape Breton Corporation—Budgetary</b>	<b>80,123,000</b>	<b>77,191,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>80,123,000</b>	<b>77,191,000</b>
<b>Total Ministry—Budgetary</b>	<b>179,537,653</b>	<b>171,174,661</b>	<b>...</b>	<b>...</b>	<b>243,470,120</b>	<b>236,470,120</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>423,007,773</b>	<b>407,644,781</b>

## Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Department Grants	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	2,000,000	...	...	2,000,000	Grants to organizations to promote economic cooperation and development	360,446	...
...	103,192,293	2,050,123	4,260,989	109,503,405	<b>Contributions</b>	...	693,639
...	59,949,000	...	...	59,949,000	Contributions under the Business development program	128,003,183	148,833,542
...	42,300,000	7,000,000	...	49,300,000	Contributions for the Atlantic Innovation Fund	52,891,156	55,680,862
...	12,642,000	...	...	12,642,000	Contribution for the Innovative Communities Fund	33,305,911	67,704,037
...	6,000,000	...	...	6,000,000	Contributions under the Community futures program	12,641,584	12,883,046
...	700,000	...	...	700,000	Contribution for the Saint John Shipyard adjustment initiative	5,759,381	2,985,214
...	...	3,375,715	...	3,375,715	Contributions under the Atlantic policy research initiatives	369,595	549,447
...	...	...	...	...	Contributions under the Recreational infrastructure Canada program	3,138,864	19,433,273
...	...	...	...	...	Items not required for the current year	...	5,062,903
...	224,783,293	12,425,838	4,260,989	241,470,120	<b>Total—Contributions</b>	236,109,674	313,132,324
...	226,783,293	12,425,838	4,260,989	243,470,120	<b>Total Ministry</b>	236,470,120	313,825,963



## Revenues

	Current year	Previous year
	\$	\$
<b>Department</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	15,502,237	276,657
Adjustments to prior year's payables	692,177	130,650
	16,194,414	407,307
<b>Proceeds from the disposal of surplus Crown assets</b>	35,491	18,117
<b>Miscellaneous revenues—</b>		
(Contribution recoveries (loans, advances and accounts receivables))	42,526,651	51,993,797
Recognition of revenues on accounts receivables	489,269	8,621,009
Interest and other charges to clients	211,190	374,800
Sundries	74,269	35,504
	43,301,379	61,025,110
<b>Total Ministry</b>	<b>59,531,284</b>	<b>61,450,534</b>



# SECTION 4

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Canada Revenue Agency

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Department**

### **Strategic Outcome**

Taxpayers meet their obligations and Canada's revenue base is protected.

### **Program Activity Descriptions**

#### *Reporting compliance*

Verifying the complete and accurate disclosure by taxpayers of all required information to establish tax liabilities and protect the tax base through audit, enforcement, and incentive administrative activities. Activities for enhancing compliance include: increasing taxpayers' understanding of their tax obligations through outreach activities, client service, and education; identifying and addressing non-compliance through risk assessment, audit and investigation; and establishing strategic partnerships with stakeholders to leverage compliance efforts.

### *Assessment of returns and payment processing*

Processing and validating taxpayer returns for both individuals and businesses through initial assessment, validation, accounting, and adjustments; registering businesses for the Business Number, establishing, and maintaining accounts; and receiving payments.

### *Accounts receivable and returns compliance*

Identifying and addressing non-compliance with the registration, filing, remittance and payment requirements of the various Acts administered by the Canada Revenue Agency. The activities support the prevention, detection and early resolution of non-compliance with filing, reporting, and remitting obligations, as well as, the collection of accounts receivable relating to individual and corporate tax returns, employer source deductions, Goods and Services Tax/ Harmonized Sales Tax, other levies, and accounts receivable administered on behalf of other government departments. These activities are achieved by identifying opportunities for program improvements, developing, implementing and maintaining national systems, policies, procedures and guidelines, and the application of business intelligence and technology.

### *Taxpayer and business assistance*

Assisting taxpayers and businesses in meeting their obligations under the self-assessment system through the provision of accurate and timely responses to their enquiries; information products through various media such as, Website, pamphlets and brochures; targeted outreach activities and services; income and commodity tax rulings and interpretations; *Canada Pension Plan* and *Employment Insurance Act* eligibility determinations; services relating to the registration of pension and other deferred income plans; and services relating to the registration of charities.

### *Appeals*

Providing a timely and impartial dispute resolution process for taxpayers who disagree with decisions made by the CRA, by actively engaging in dialogue with the taxpayer and exploring alternative processes to resolve disputes when appropriate, as well as assisting the Department of Justice in handling appeals to the courts.

### **Strategic Outcome**

Eligible families and individuals receive timely and correct benefit payments.

### **Program Activity Descriptions**

#### *Benefit programs*

Providing Canadians with income-based benefits and other services that contribute directly to their economic and social well being through administration of the Canada Child Tax Benefit, Goods and services tax/Harmonized sales tax credit, Children's Special Allowances, the Disability Tax Credit, and the Universal Child Care Benefit, and Working Income Tax Benefit (WITB) advance payments as well as a range of ongoing benefits and one-time payment programs on behalf of the provinces and territories, and other federal government departments. Assisting benefit recipients in meeting their obligations through the provision of timely responses to their enquiries.

### **Strategic Outcome**

Taxpayers and benefit recipients receive an independent and impartial review of their service-related complaints.



## **Program Activity Descriptions**

### *Taxpayers' ombudsman*

Taxpayers' Ombudsman reports directly to the Minister of National Revenue and operating independently at arm's length from the management of the CRA and CRA Board of Management, provides advice to the Minister of National Revenue about service matters in the CRA; address requests for reviews made by taxpayers and benefit recipients with respect to service matters including the service rights outlined in the *Taxpayer Bill of Rights*; and identifies and reviews systemic and emerging service-related issues within the CRA that have a negative impact on taxpayers and benefit recipients.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

## **Program Activity Descriptions**

### *Internal services*

See introductory text.

## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Vote	Disposition of authorities			Used in the previous year
	Main Estimates	Supplementary Estimates	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$	\$		\$	\$	\$	\$
126,259,844	3,083,906,257	...	...	3,210,166,101	1	Operating expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>			
...	...	24,392,657	...	24,392,657	1b	Transfer of \$115,942,486 from Canada Revenue Agency Vote 5			
...	...	...	115,942,486	115,942,486		Transfer from: Vote 5			
...	...	...	101,372,101	101,372,101		TB Vote 30 <sup>(1)</sup>			
...	...	...	(100,000)	(100,000)		Transfer to Vote 1 (Treasury Board)			
...	...	...	(62,889,348)	(62,889,348)		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>			
126,259,844	3,083,906,257	24,392,657	154,325,239	3,388,883,997		Total—Vote 1	3,158,001,277	220,350,585	3,170,640,318
51,747,299	151,346,470	...	...	203,093,769	5	Capital expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>	10,532,135		
...	...	1,882,288	...	1,882,288	5b	Capital expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>			
...	...	...	(115,942,486)	(115,942,486)		Transfer to Vote 1			
...	...	...	(9,377,136)	(9,377,136)		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>			
51,747,299	151,346,470	1,882,288	(125,319,622)	79,656,435		Total—Vote 5	51,689,472	27,966,963	89,495,745
...	...	...	249,190	249,190	(S)	Losses on foreign exchange			
...	460,028,178	...	(3,167,838)	456,860,340	(S)	Contributions to employee benefit plans	249,190	...	...
...	...	...	...	...	(S)	Minister of National Revenue, Minister of the Atlantic Canada Opportunities Agency and Minister of the Atlantic Gateway—Salary and motor car allowance	456,860,340	...	466,011,571
...	77,516	...	20	77,536	(S)	Payments to provinces under the <i>Softwood Lumber Products Export Charge Act</i>	77,536	...	77,638
...	140,000,000	...	73,871,447	213,871,447	(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Revenue Agency Act</i>	213,871,447	...	220,735,323
...	230,687,768	...	14,771,705	245,459,473	(S)	Children's Special Allowance payments	245,459,473	...	245,117,903
...	227,000,000	...	(3,454,213)	223,545,787	(S)	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	223,545,787	...	222,437,960
...	...	...	3,509	3,509			3,509	...	2,400

(S) Payments under the *Energy Costs Assistance Measures Act*

...	...	...	1,496	1,496	...	...	1,496	...	...	4,746
...	...	...	...	165,406	...	...	165,406	...	...	195,666
...	...	...	1,366,693	1,366,693	...	...	1,366,693	...	...	3,839,962
...	...	...	...	...	...	...	...	...	...	6,772
<b>178,007,143</b>	<b>4,293,046,189</b>	<b>26,274,945</b>	<b>112,813,032</b>	<b>4,610,141,309</b>	<b>Total Ministry—Budgetary</b>	<b>4,351,291,626</b>	<b>10,532,135</b>	<b>248,317,548</b>	<b>4,418,566,004</b>	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements

Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

## Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Reporting compliance																		
Assessment of returns and payment processing	1,098,992,693	1,053,555,765		2,015,000	2,202,694		...	...	...	...	...	...	...	...	...	1,101,007,693	1,055,758,459	
Accounts receivable and returns compliance	707,988,450	670,678,565		758,000	428,582		...	...	...	29,050,554	29,050,554		...	...	...	679,695,896	642,056,593	
Taxpayer and business assistance	665,145,188	658,897,450		5,264,000	3,792,942		...	...	...	141,185,288	141,185,288		...	...	...	529,223,900	521,505,104	
Appeals	365,333,333	361,109,092		405,000	228,644		217,042,098	216,281,943		47,077,392	47,077,392		...	...	...	535,703,039	530,542,287	
Benefit programs	196,019,585	188,256,740		30,000	19,094		...	...	...	13,212,263	13,212,263		...	...	...	182,837,322	175,063,571	
Taxpayers' ombudsman	161,247,797	145,728,854		1,288,000	873,545		223,547,283	223,547,283		366,325	366,325		...	...	...	385,716,755	369,783,357	
Internal services	3,557,112	2,730,896		...	...		...	...	...	...	...		...	...	...	3,557,112	2,730,896	
	1,206,795,045	1,093,999,276		69,896,435	44,143,971		...	...	...	84,291,888	84,291,888		...	...	...	1,192,399,592	1,053,851,359	
Sub-total	4,405,079,203	4,174,956,638		79,656,435	51,689,472		440,589,381	439,829,226		315,183,710	315,183,710		...	...	...	4,610,141,309	4,351,291,626	
Revenues netted against expenditures	(315,183,710)	(315,183,710)		...	...		...	...		(315,183,710)	(315,183,710)		...	...	...	...	...	
<b>Total Ministry—Budgetary</b>	<b>4,089,895,493</b>	<b>3,859,772,928</b>		<b>79,656,435</b>	<b>51,689,472</b>		<b>440,589,381</b>	<b>439,829,226</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>	<b>...</b>	<b>4,610,141,309</b>	<b>4,351,291,626</b>	



# Transfer Payments

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Used in the current year			Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates				Variance				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
170,651	3,000,000	...	...	3,170,651	...	2,410,496	...	760,155	2,956,577	
Contributions										
Contributions in support of the Charities Regulatory Reform										
Other transfer payments										
(S) Disbursements to provinces under the <i>Softwood Lumber Products Export Charge Act</i>										
...	140,000,000	...	73,871,447	213,871,447	...	213,871,447	...	...	220,735,323	
...	227,000,000	...	(3,454,213)	223,545,787	...	223,545,787	...	...	222,437,960	
...	...	...	1,496	1,496	...	1,496	...	...	4,746	
...	367,000,000	...	70,418,730	437,418,730	...	437,418,730	...	...	443,178,029	
170,651	370,000,000	...	70,418,730	440,589,381	...	439,829,226	...	760,155	446,134,606	
Total Ministry										

## Details of Responsible Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (responsible revenues)</b>			
Assessment of returns and payment processing	29,050,554	29,050,554	28,206,200
Accounts receivable and returns compliance	141,185,288	141,185,288	135,775,125
Taxpayer and business assistance	47,077,392	47,077,392	45,973,691
Appeals	13,212,263	13,212,263	13,187,681
Benefit programs	366,325	366,325	356,138
Internal services	84,291,888	84,291,888	83,476,098
<b>Total Ministry— Budgetary</b>	<b>315,183,710</b>	<b>315,183,710</b>	<b>306,974,933</b>

## Revenues

	Current year	Previous year
	\$	\$
<b>Tax revenues—</b>		
Income tax		
Personal	109,315,577,274	103,558,390,384
Corporate	31,701,857,473	29,969,047,440
Non-residents	5,300,927,458	5,136,797,950
	146,318,362,205	138,664,235,774
Goods and services tax (GST)/Harmonized sales tax (HST)	14,266,611,219	15,374,343,499
Less: Government tax remission order credit to persons	1,856,959,382 3,894,064,620	1,700,838,328 3,791,291,597
	8,515,587,217	9,882,213,574
	4,143,297,155	4,185,071,967
Excise tax— Motive fuel—Gasoline		
Excise tax—Aviation gasoline and diesel fuel— Aviation gasoline and jet fuel	83,908,108	88,621,004
Diesel fuel	1,041,510,313	1,024,630,472
	1,125,418,421	1,113,251,476
Excise duties—		
Spirits	671,664,838	655,212,106
Beer	616,720,287	608,162,364
Spirit coolers	26,144,351	21,647,515
Wine	244,283,119	242,497,278
Cigarettes	1,540,081,943	1,504,307,223
Cigars	5,211,413	5,653,045
Manufactured tobacco	53,462,359	69,791,836
	3,157,568,310	3,107,271,367
Change on refund of duty and deposits for softwood lumber	...	(35,167)
Softwood lumber product export charge	234,270,929	233,125,526
	234,270,929	233,090,359
Air travellers security charge	631,002,817	600,077,821

PUBLIC ACCOUNTS OF CANADA, 2011-2012  
CANADA REVENUE AGENCY 4, 9





# SECTION 5

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Canadian Heritage

### Department

Canada Council for the Arts

Canadian Broadcasting Corporation

Canadian Museum for Human Rights

Canadian Museum of Civilization

Canadian Museum of Immigration at Pier 21

Canadian Museum of Nature

Canadian Radio-television and  
Telecommunications Commission

Library and Archives of Canada

National Arts Centre Corporation

National Battlefields Commission

National Film Board

National Gallery of Canada

National Museum of Science and Technology

Public Service Commission

Public Service Labour Relations Board

Public Service Staffing Tribunal

Registry of the Public Servants Disclosure  
Protection Tribunal

Telefilm Canada

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Revenues .....	5.27

### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## **Department**

### **Strategic Outcome**

Canadians share, express and appreciate their Canadian identity.

### **Program Activity Descriptions**

#### *Official languages*

Canadian Heritage is responsible for the planning, implementation and management of the Official languages support programs pertaining to the promotion of linguistic duality within Canada and the development of official-language minority communities, in accordance with Canadian Heritage's mandate pursuant to article 43 of the *Official Languages Act* (OLA). It connects to the Government Outcome "A diverse society that promotes linguistic duality and social inclusion". Canadian Heritage plays a coordination and support role among federal institutions in the implementation of their commitment to the development of official-language minority communities and to the pro-

motion of linguistic duality, as conferred by article 42 of the OLA. Canadian Heritage is also responsible for the horizontal coordination of the Official languages program (OLP) covering all activities of federal institutions subject to the OLA, including language of service or of work, support for linguistic duality within Canada and support for the development of official-language minority communities.

#### *Promotion of and attachment to Canada*

This program activity promotes Canadian identity through building trust, pride and sense of national purpose in Canadians. It represents and celebrates Canada to Canadians and Canada to the world, showcasing ingenuity, achievements, innovations, excellence and leadership; expresses shared values, cultural diversity and place in the global community. It also promotes civic education, participation among young Canadians through exchanges, forums and community service, as well as provides them with the opportunity to learn about and understand Canada's society, diversity, history and institutions.

Core Concept: Promoting Canadian values to Canadians and the world.

#### *Engagement and community participation*

This program activity aims to ensure that Canadians are engaged and have the opportunity to participate in the civil, social and cultural aspects of life in Canada and in their communities. This is accomplished through funding programs and initiatives that support the efforts of communities to: build stronger citizen engagement and social inclusion through the performing and visual arts; express, celebrate and preserve local heritage; contribute to increasing the respect for and awareness of human rights in Canada and develop innovative and culturally appropriate solutions to the social, cultural, economic and other obstacles that impede Aboriginal peoples' community and personal prospects.

This program has strong social benefits, as it contributes to the preservation of the history and identity of Canada's diverse communities, while offering a way for traditions and identities to evolve over time. The program supports the Department's mandate to strengthen Canadian identity and values and building attachment to Canada.

### **Strategic Outcome**

Canadian artistic expressions and cultural content are created and accessible at home and abroad.

### **Program Activity Descriptions**

#### *Cultural industries*

This program activity supports the Canadian cultural sector to ensure that a range of Canadian cultural content is produced and is accessible to domestic and international audiences. It also creates conditions that foster sustainability of the Canadian cultural industries. This program activity aims to enable Canadian creators, entrepreneurs, cultural exporters, producers and cultural industries to develop, market and export Canadian cultural content. This is achieved through delivering programs and services in the form of grants, contributions, tax credits and, policies, regulatory and legislative measures.

Core Concept: Encouraging the creation of Canadian cultural content and its consumption both at home and abroad.

#### *Arts*

This program activity is necessary to improve Canadians' direct access to varied artistic experiences, and to contribute to the sustainability of the arts sector. This is accomplished through funding programs that support: the presentation of professional arts festivals or performing arts series; the improvement of arts and heritage infrastructure; the improvement of business and management capacity of arts and heritage organiza-

tions; a greater integration of arts and heritage within municipal planning; as well as institutions that offer training of the highest calibre, in preparation for professional artistic careers.

Core Concept: Encouraging access, sustainability, and excellence in the arts for all Canadians.

### *Heritage*

This program activity is necessary to ensure that Canada's cultural heritage is preserved and accessible to Canadians today and in the future. It enables the heritage sector to improve professional knowledge, skills and practices, to preserve and present heritage collections and objects, and to create and circulate exhibitions and other forms of heritage content. This is accomplished by providing funding such as grants, contributions and tax incentives; expertise, information, training and other services; and regulatory and legislative measures.

Core concept: Promoting the preservation and presentation of Canada's cultural heritage.

### **Strategic Outcome**

Canadians participate and excel in sports.

### **Program Activity Descriptions**

#### *Sport*

This program activity promotes development and excellence in sports among Canadians and Canadian communities. This is accomplished through support for high-performance athletes in national and international sporting events, enhancing Canada's ability to host national and international sporting events and supporting the development of excellence in coaching and sports organizations. In recent years this program has been expanded to include promoting participation in sports by Canadians of all ages and abilities. This program activity provides funding, expertise and other services to

Canadian athletes, sport organizations and event organizers.

Core Concept: Enhancing and promoting Canadian participation and excellence in sports, sports organizations and sporting events.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Canada Council for the Arts**

### **Strategic Outcome**

A vibrant and dynamic arts sector in Canada.

### **Program Activity Descriptions**

*Grants and services to support creation, production and dissemination of arts for individuals and organizations*

Provides grants and services to professional Canadian artists and arts organizations.

*Arts promotion to foster public knowledge and appreciation of the Canadian arts and culture*

To encompass all activities within the organization for the promotion of arts at the national and international levels including partnerships and networks with multiple stakeholders, rental of art works, recognizing artistic excellence with our different prizes.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Canadian Broadcasting Corporation**

### **Strategic Outcome**

A national public broadcasting service that is primarily Canadian in content and character.

### **Program Activity Descriptions**

#### *Television services*

National, regional and local television broadcasting services in English and French.

#### *Radio services*

National, regional and local radio broadcasting services in English and French, and an international service, Radio Canada International.

#### *Transmission and distribution of programs*

The distribution of the national broadcasting service to virtually all parts of Canada through satellite, microwave and landlines. Included is the provision of the signal that delivers service to the individual radio and television receivers through CBC/SRC transmitters, payments to privately-owned affiliates carrying CBC/SRC programs, and facilities to delay or pre-release broadcasts as required in the different time zones of the country.



*English news network*

CBC Newsworld is an English-language news and information specialty service distributed through satellite and cable delivery. The incremental cost of its operations is funded from its revenues.

*French news network*

Le Réseau de l'information is a French-language news and information specialty service distributed through satellite and cable delivery. The incremental cost of its operations is funded from its revenues.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions***Internal services*

See introductory text.

**Canadian Museum for Human Rights****Strategic Outcome**

Enhanced knowledge of human rights, with special but not exclusive reference to Canada, in order to enhance the public's understanding of human rights, to promote respect for others and to encourage reflection and dialogue.

**Program Activity Descriptions***Accommodation*

The focus of this activity in the early years will be to manage all stages of the capital construction project—including choosing the final design – leading to its commissioning and public opening. The Board will be fully accountable for overseeing all aspects of the

building project, including choosing the final design, establishing the time-frames for construction and managing risks throughout.

Prior to the opening of the facility, the museum will also be establishing the appropriate mechanisms to provide for effective, efficient operations and maintenance and its ongoing security, accessibility and sustainability.

*Museum content and program*

In becoming the world's first museum dedicated to the exploration of human rights, the Canadian Museum for Human Rights (CMHR) is breaking new ground; there is no precedent for a museum of this nature. In its early years, the primary focus of this activity will be on establishing an innovative and unique public program that includes developing a sound research and scholarship capacity; accessible and engaging exhibits and educational programming that promote reflection and dialogue; a strong capacity of national outreach, engagement and service to Canadians; and strong marketing and communications to ensure a high level of awareness about the CMHR and its programs and services.

*Stewardship and corporate management*

The Stewardship and corporate management activity is aimed at ensuring the private and public funds invested in the Museum are managed in a transparent, accountable manner; that resources are effectively deployed, developed, directed, administered and controlled; and that the corporation optimizes the value it contributes to Canadians and Canadian society.

**Canadian Museum of Civilization****Strategic Outcome**

Interest in, knowledge of and appreciation and respect for human cultural achievements and human behaviour through collections of historical and cultural objects,

exhibitions, programs and research reflecting a Canadian perspective.

**Program Activity Descriptions***Accommodation*

Managing and maintaining all facilities and related security and hosting services.

*Exhibit, educate and communicate*

Develops, maintains, and communicates exhibits, programs and activities to further knowledge, critical understanding, appreciation and respect for human cultural achievements and human behaviour.

*Collect and research*

Manages, develops, conserves and undertakes research on the collections to enhance program delivery and augment the scientific knowledge base.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions***Internal services*

See introductory text.

**Canadian Museum of Immigration at Pier 21***Visitor experience and connections*

Canadians have access to— and are engaged in building—content and programming that reflects the diverse experiences and contributions of immigrants throughout Canada's history.



## *Accommodations*

The Museum's facilities contribute to a rich, welcoming and engaging visitor experience, are safe and accessible for visitors, staff and volunteers, are maintained in a cost-effective manner and any renovations respect the heritage aspects of the site.

### *Internal services*

See introductory text.

## **Canadian Museum of Nature**

### **Strategic Outcome**

Interest in, knowledge of and appreciation and respect for the natural world through collections of natural history objects, public education programmes and research reflecting a special but not exclusive perspective on Canada.

### **Program Activity Descriptions**

#### *Accommodation*

Provides secure and functional facilities that meet all safety and building code requirements including a renovated museum facility that furthers the vision and mandate of the Museum.

#### *Public education programmes*

Develops and maintains exhibitions, programmes, electronic and print publications, the Museum's web site **nature.ca** and activities to foster an understanding of, and empathy with, nature.

#### *Research*

Explores the past and assists Canadians in preparing for the future by conducting both systematic and applied research, as well as by developing and maintaining net-

works and linkages with Canadian and international scientific communities.

### *Collections management*

Develops, preserves and makes accessible collections of natural history specimens, objects and information materials to meet the growing needs of both the public and private sectors for research, education and informed decision-making about the natural world.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

## **Canadian Radio-television and Telecommunications Commission**

### **Strategic Outcome**

Canadians have access to a wide variety of high quality Canadian produced programming and to reliable, affordable and high quality telecommunication services.

### **Program Activity Descriptions**

#### *Canadian telecommunications*

The *Telecommunications Act* requires that the Canadian Radio-television and Telecommunications Commission regulate and supervise the telecommunications industry by approving tariffs and fostering competition. The Commission's regulation of the telecommunications industry is based on an increased reliance on market forces and, where required, effective and efficient regulation. As a result of the Commission's regu-

lation of the telecommunications industry, Canadians have access to reliable telephone and other high-quality telecommunications services at affordable prices.

### *Canadian broadcasting*

The *Broadcasting Act* requires the Canadian Radio-television and Telecommunications Commission regulate and monitor broadcasters and broadcasting services, including radio, television, cable distribution and direct-to-home satellite systems, through the issuance of licences. This program is important in order to ensure the predominance of Canadian content and by providing Canadian with a full access to the broadcasting system, as participants in the industry and as audiences.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

## **Library and Archives of Canada**

### **Strategic Outcome**

Canada's continuing memory is documented and made accessible to current and future generations.

### **Program Activity Descriptions**

#### *Documentation of the Canadian experience*

One of the pillars of LAC's mandate is to ensure that Canada's continuing memory reflects Canadian society and is of interest to current and future generations. The LAC collection consists of published and unpublished

materials in a variety of formats, both analog and digital. The majority of LAC's acquisitions take place within a legislative framework. For example, Canadian publishers must deposit published material with LAC in accordance with the Legal Deposit of Publications Regulations. As well, federal government records of archival value must be transferred to LAC when they cease being of operational value to the organization that produced them, in accordance with the *Library and Archives of Canada Act*. LAC builds its collection by acquiring material on the Canadian experience through donations and selective purchases, which are subject to rigorous criteria to ensure the collection's coherence and relevance.

#### *Preservation of continuing memory*

LAC manages a vast collection of materials in a wide range of formats, both digital and analog, to ensure their long-term preservation and accessibility to Canadians. Traditional and cutting-edge archival and preservation techniques ensure the long-term availability of both analog and relevant digital materials. The preservation of analog and digital materials includes all management activities and strategies aimed at ensuring the integrity, authenticity, and short and long-term availability of Canada's continuing memory. There are various types of preservation activities: those related to the physical management of the collection, such as storage and circulation; those involving restoration, which include preventing documents from deteriorating and repairing already damaged documents; and those associated with reproduction and the making of replacement copies, which ensure the preservation and availability of documents that would otherwise be too fragile to access. On the digital side, innovative strategies are implemented to maintain accessibility to documents in outdated formats and to ensure the originals are protected through backup and storage.

#### *Exploration of documentary resources*

This program is aimed at distributing Canadian documentary resources and making them available to Canadians or to anyone interested in Canada, its society or its experience. To this end, strategies are put in place to provide Canadians with easier access to these documentary resources and increase their use among the general public. By making available the documentary resources for which it or other heritage organizations are responsible, LAC contributes to the creation of new knowledge that will increase our understanding of Canada.

#### **Strategic Outcome**

Current government information is managed to support government accountability.

#### **Program Activity Descriptions**

##### *Development of regulatory instruments and recordkeeping tools*

Library and Archives Canada (LAC), working collaboratively with central agencies, federal departments and institutions, and other stakeholders, plays a lead role in developing standards, tools and best practices for information management and recordkeeping. LAC facilitates the management of information within federal institutions through the approval and issuance of Records Disposition Authorities and the development of recordkeeping tools, guides and guidelines that support the advancement of the government's Recordkeeping Initiative. LAC provides input on information management policy by chairing and participating in various intergovernmental committees.

##### *Collaboration in the management of government records of business value to ensure their availability*

LAC offers advice, support, services and training to federal institutions, which enables them to manage their information effectively and helps them comply

with the requirements of the Directive on Recordkeeping. LAC carries out these functions by providing direction to national and international institutions, presenting papers at conferences, symposiums and forums, and developing and delivering training and awareness sessions. LAC also facilitates the disposition of government records, providing guidance and support on their storage, preservation, destruction and transfer. In addition, LAC works with the federal library community to ensure access to relevant information to support the work of decision makers, while maintaining the excellence of the Government of Canada's library services. LAC conducts research on topics of interest to federal libraries, coordinates the procurement of electronic information resources for federal libraries, supports the ADM Task Force on the Future of Federal Library Services and manages relationships with federal library partners. Finally, LAC contributes significantly to the accessibility of the government records that originate from the various institutions, for which it has responsibility and legislated authority under the *Access to Information Act*.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

#### **National Arts Centre Corporation**

#### **Strategic Outcome**

Strong and dynamic performing arts in the National Capital Region and across Canada.



## **Program Activity Descriptions**

### *Programming*

Performing arts programming in music, English theatre, French theatre, dance and other forms of programming, as well as programming support services.

### *Accommodation*

Operating and maintaining the National Arts Centre.

## **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

## **Program Activity Descriptions**

### *Internal services*

See introductory text.

## **National Battlefields Commission**

## **Strategic Outcome**

The Battlefields Park of Quebec is a prestigious, accessible, safe and educational historic and urban site.

## **Program Activity Descriptions**

### *Conservation and development*

As part of this program activity, the National Battlefields Commission (NBC) preserves the legacy of the Battlefields Park for future generations. To do so, the NBC ensures infrastructures maintenance and improvement when required, the horticultural landscape, and offers a protected site for all Canadian and foreign users and visitors.

### *Public education and services*

The purpose of this program activity is to showcase the history of the site and its cultural, recreational and natural treasures so as to emphasize its dual role as a historical and a city park. In support of this program, the National Battlefields Commission welcomes visitors, puts on exhibits and educational activities, provides quality public services, and disseminates information to users and visitors from both Canada and abroad.

## **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

## **Program Activity Descriptions**

### *Internal services*

See introductory text.

## **National Film Board**

## **Strategic Outcome**

*Canadian stories and perspectives are reflected in audiovisual media and accessible to Canadians and the world.*

## **Program Activity Descriptions**

### *Audiovisual production*

This program activity contributes to Canadians' understanding of the issues facing our country and raises awareness of Canadian viewpoints around the world.

As a public sector producer, the National Film Board (NFB) produces original audiovisual works that reflect diverse Canadian perspectives, including cultural, regional and aboriginal, and emanate from the diverse creators and communities that make up the country. This program activity operates where the private sector

doesn't, allowing creators to explore artistic and technological advances in form and content. It also ensures the identification, development and nurturing of talent and creative skills, within film making and other creative communities.

NFB programming is necessary to ensure that Canadians have access to diverse voices and content in both official languages. It promotes Canadian culture and values in events of national historic and cultural significance.

As Canadians' media consumption migrates online, the NFB provides leadership in the creation of innovative digital content in both official languages.

Production activities include the conceptualization, research, development and production of documentaries, animation films, new media content and other emerging forms.

### *Accessibility and audience engagement*

This program ensures that Canadians and world audiences are able to access, view, discuss and engage with innovative Canadian content that reflects Canadian stories and perspectives. As media consumption migrates online, Canadian content must be made available in all digital and mobile forms.

Delivery mechanisms include the distribution, marketing and commercialization of audiovisual works via a diverse catalogue, a well-established stock footage library, the development diversified markets (i.e.: theatrical, television, consumer and institutional) via online and traditional channels in Canada and abroad. These activities make works widely accessible across Canada, notably to under served and remote communities, Aboriginal and Official language minority communities.

NFB's accessibility and audience engagement activities contribute to a dynamic Canadian culture and heritage.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

See introductory text.

### National Gallery of Canada

#### Strategic Outcome

Interest in, knowledge of and appreciation and respect for visual art through collections of historic and contemporary works of art, programs and research that reflect a special but not exclusive perspective on Canada.

#### Program Activity Descriptions

##### *Accommodation*

To provide secure and suitable facilities, which are readily accessible to the public, for the preservation and exhibition of the national collections.

##### *Collections*

To acquire, preserve, research and document historic and contemporary works of art in order to represent and present arts heritage. It includes curatorial research, acquisitions and preservation.

##### *Outreach*

To foster broad access nationally and internationally to the Gallery's collection, research, exhibitions and expertise. It includes exhibitions, both in the National Capital Region and other venues in Canada and abroad, educational programming and publications, communications and marketing activities designed to reach as wide an audience as possible.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

See introductory text.

### National Museum of Science and Technology

#### Strategic Outcome

Interest in, knowledge of and appreciation and respect for science and technology through collections of scientific and technological objects, programs and research reflecting a Canadian perspective.

#### Program Activity Descriptions

##### *Sharing knowledge*

The Corporation seeks to engage Canadians in discovering, considering and questioning past and present developments in science and technology, and their impact on society and individuals. The Corporation fosters a sense of identity and belonging for all Canadians, as well as pride in Canada's scientific and technological history and achievements. It also encourages active and informed participation by Canadians in the future development of our technological society. The primary reason for interpreting Canada's scientific and technological heritage is to provide Canadians with meaningful information about themselves and Canada. Just as the Transformation of Canada theme directs research and collection activities, it likewise guides the Corporation in its knowledge dissemination activities. These typically depict the historical development of science and technology, provide information on the objects in the collection and review the relationships between science, technology and Canadian society. The Corporation disseminates knowledge to its audiences

in three primary ways: through its public facilities, its Web sites and its publications.

##### *Accommodation*

Facilities are an integral part of museum operations. They do more than house staff; they also provide a venue for the public, and housing for the collection. Facilities have a profound effect on museum visitation. Appropriate museum architecture attracts visitors, contributes to the atmosphere and becomes a symbol of the institution's mandate. A large portion of comments by visitors allude to their satisfaction or dissatisfaction with the quality of the facilities and their related services.

##### *Heritage preservation*

Heritage preservation includes two main components, Collection management, which includes preservation and conservation, and Research, which comprises those activities contributing to the building of a knowledge base about the scientific and technological heritage of Canada. The Corporation, as the only comprehensive science- and technology-collecting institution in Canada, has a special responsibility for the development of a Canadian national collection. In view of the breadth of the potential subject matter to be covered, critical choices must be made in determining collection content and priorities. Collection development activities assist the Corporation in making informed decisions on collection content, while collection management activities encompass the activities required to manage the objects accessioned into the collection. The Corporation has identified seven major subject areas on which it will focus its research activities. These are: aviation, communications, manufacturing, natural resources, renewable resources including agriculture, scientific instrumentation and transportation.

#### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.



## **Program Activity Descriptions**

### *Internal services*

See introductory text.

## **Public Service Commission**

### **Strategic Outcome**

A highly competent, non-partisan and representative public service, able to provide service in both official languages, in which appointments are based on the values of fairness, access, representativeness and transparency.

## **Program Activity Descriptions**

### *Staffing services and assessment*

The Staffing services and assessment activity develops and maintains the systems that link Canadians and public servants seeking employment opportunities in the federal public service with hiring departments and agencies. It provides assessment-related products and services in the form of research and development, consultation, assessment operations and counselling for use in recruitment, selection and development throughout the federal public service. This activity also includes delivering staffing services, programs and products to departments and agencies, to Canadians and public servants, through client service units located across Canada.

### *Oversight of integrity of staffing*

The Oversight of integrity of staffing activity provides an accountability regime for the implementation of the appointing policy and regulatory framework for safeguarding the integrity of public service staffing and ensuring political staffing is free from political influence. This activity includes monitoring departments' and agencies' staffing performance and compliance with

legislative requirements; conducting audits and studies; carrying out investigations; and reporting to Parliament on the integrity of public service staffing.

### *Appointment integrity and political impartiality*

The Appointment Integrity and Political Impartiality activity is focused on independently safeguarding merit and non-partisanship in the federal public service. This activity includes developing and advancing strategic policy positions and directions, conducting policy research, establishing PSC policies and standards, providing advice, interpretation and guidance, and administering delegated and non-delegated authorities.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

## **Program Activity Descriptions**

### *Internal services*

See introductory text.

## **Public Service Labour Relations Board**

### **Strategic Outcome**

Resolution of labour relations issues in the federal public service and in Parliament in an impartial manner.

## **Program Activity Descriptions**

### *Adjudication, mediation and compensation analysis and research*

The Public Service Labour Relations Board (PSLRB) is an independent quasi-judicial tribunal mandated by the *Public Service Labour Relations Act* and the *Parliamentary Employment and Staff Relations Act* to administer the collective bargaining and grievance adjudication systems in the federal Public Service and

Parliament. Board members hold hearings with respect to grievance adjudication, complaints and other types of proceedings, throughout Canada. The PSLRB provides conciliation and arbitration services to assist parties in the renewal and negotiation of new collective agreements; mediation services to help parties work together to resolve grievances and complaints; and, an interactive training session on interest-based negotiations and mediation. A compensation analysis and research function consists of delivering information on comparative rates of pay, employee earnings, conditions of employment and benefits in the public and private sectors. The Board is required by statute to provide physical and administrative support services to the National Joint Council (NJC), but plays no direct role in its operations.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

## **Program Activity Descriptions**

### *Internal services*

See introductory text.

## **Public Service Staffing Tribunal**

### **Strategic Outcome**

Fair and impartial resolution of disputes related to internal appointments and lay-offs in the Government of Canada.

## **Program Activity Descriptions**

### *Adjudication and mediation of complaints filed under the Public Service Employment Act*

Pursuant to the new *Public Service Employment Act*, the mandate of the Public Service Staffing Tribunal

(the Tribunal) is to consider and dispose of complaints stemming from an internal appointment, the implementation of a corrective measure ordered by the Tribunal, the revocation of an appointment or a lay-off. In considering whether a complaint relating to an internal appointment or a lay-off is substantiated, the Tribunal may interpret and apply the *Canadian Human Rights Act*. If the Tribunal finds that the complaint is founded, it may order that compensation be paid. The Tribunal may also provide mediation services at any stage of a proceeding in order to resolve a complaint.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

#### **Registry of the Public Servants Disclosure Protection Tribunal**

##### **Strategic Outcome**

Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

#### **Program Activity Descriptions**

##### *Reprisal hearings program*

The Registry of the Public Servants Disclosure Protection Tribunal supports the Tribunal in fulfilling its mandate by supporting the effective management of the Tribunal's hearing processes, including by receiving documents, processing cases, maintaining Tribunal records, providing logistical support, providing legal and

policy support, orientation and training to Tribunal members and informing clients of Tribunal procedures and directives.

##### **Telefilm Canada**

#### **Strategic Outcome**

Canadians have access to high quality, popular Canadian audio-visual productions.

#### **Program Activity Descriptions**

##### *Audience development for canadian audiovisual productions*

The Canada Feature Film Fund (CFFF) is the primary instrument of the federal government's Canadian Feature Film Policy, entitled From Script to Screen: New Policy Directions for Canadian Feature Film. The objective of the Policy, and of the CFFF, is to capture 5% of the domestic box office. The CFFF provides assistance for screenwriting, project development, production, marketing and dubbing and subtitling of quality Canadian feature films and official co-productions that have high box office potential in Canada. In administering the CFFF, Telefilm seeks to support distinctively Canadian feature films that reflect Canadian society, including its cultural diversity. The financial assistance provided by Telefilm Canada is intended to contribute to the overall growth, and the professional and economic development of the Canadian film industry. Telefilm's financial participation may take various forms: investments, conditionally repayable advances, grants or performance envelopes. As an investor, Telefilm Canada shares the risks and eventual revenues of the productions it participates in financially. The CFFF is the subject of a Memorandum of Understanding (MOU) between Telefilm Canada and the Department of Canadian Heritage. Under the terms of the MOU, a minimum of one-third of funds are reserved for French-language projects.

##### *Canadian audiovisual industry development*

This program activity is intended to complement Telefilm Canada's assistance to the Canadian audiovisual industry-feature film, television and interactive media sectors, by supporting activities that enhance the overall environment and conditions in which Canadian content creators produce, promote, sell and distribute their productions. The objectives of these activities are: to provide opportunities for Canadian companies in the audiovisual industry to leverage other sources of financing in Canada and abroad; to increase their capacity through sales and business development at markets; to provide high quality training initiatives and events for industry professionals, and to provide career advancement opportunities for content creators from visible minority, aboriginal and official languages communities. Support in the form of grants is provided for the following: festivals and events that can raise the profile of Canadian productions with Canadian audiences; industry professionals who attend international festivals and markets; and professional development initiatives. In addition, Telefilm Canada certifies official treaty co-productions on behalf of the Minister of Canadian Heritage.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

## Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	187,611,938	...	...	187,611,938	1	Operating expenditures				
...	...	7,953,692	...	7,953,692	1b	Transfer of \$20,000 from Canadian Heritage Vote 10				
...	...	1	...	1	1c	Operating expenditures				
...	...	...	20,000	20,000		Transfer from: Vote 10				
...	...	...	63,054	63,054		TB Vote 15 <sup>(1)</sup>				
...	...	...	11,075,525	11,075,525		TB Vote 25 <sup>(1)</sup>				
...	...	...	22,995,616	22,995,616		TB Vote 30 <sup>(1)</sup>				
...	...	...	(445,804)	(445,804)		Transfer to Vote 50				
...	...	...	(5,994,091)	(5,994,091)		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(c)</sup>				
...	187,611,938	7,953,693	27,714,300	223,279,931		Total—Vote 1	205,669,691	17,610,240	...	220,995,426
...	932,804,044	...	...	932,804,044	5	Grants and contributions				
...	...	157,930,630	...	157,930,630	5b	Transfer of \$207,000 from Indian Affairs and Northern Development Vote 5				
...	...	1	...	1	5c	Transfer of \$5,000 from Fisheries and Oceans Vote 1				
...	...	...	5,000	5,000		Transfer from: Vote 1 (Fisheries and Oceans)				
...	...	...	...	...		Vote 5 (Indian Affairs and Northern Development)				
...	...	...	207,000	207,000		Transfer to: Vote 5 (Veterans Affairs)				
...	...	...	(175,000)	(175,000)		Vote 10				
...	...	...	(177,000)	(177,000)		Vote 10 (Foreign Affairs and International Trade)				
...	...	...	(300,000)	(300,000)		Vote 10 (Indian Affairs and Northern Development)				
...	...	...	(465,162)	(465,162)		Vote 60				
...	...	...	(150,000)	(150,000)		Vote 95 (Industry)				
...	...	...	(634,294)	(634,294)		Total—Vote 5	1,071,847,979	17,197,240	...	1,062,798,460
...	932,804,044	157,930,631	(1,689,456)	1,089,045,219		Contributions to employee benefit plans				
...	20,790,904	...	5,020,531	25,811,435	(S)	Minister of Canadian Heritage and Official Languages—Salary and motor car allowance	25,811,435	...	...	27,380,763
...	77,516	...	35	77,551	(S)	Minister of State (Sport)—Motor car allowance	77,551	...	...	78,876
...	2,000	...	...	2,000	(S)	Salaries of the Lieutenant Governors	2,000	...	...	...
...	1,196,000	...	66,408	1,262,408	(S)	Payments under the <i>Lieutenant Governors Super-annuation Act</i>	1,262,408	...	...	1,246,635
...	637,000	...	242,770	879,770	(S)		879,770	...	...	905,145



Ministry Summary *Continued*

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					\$	\$	
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	182,000	...	21,264	203,264	(S)	203,264	...	...	...	220,177
2,464,435	...	...	285,000	2,749,435	(S)	2,737,806	...	11,629	...	6,371
2,464,435	1,143,301,402	165,884,324	31,660,852	1,343,311,013		1,308,491,904	34,807,480	11,629	1,313,631,853	
Canada Council for the Arts										
...	181,760,816	...	...	181,760,816	10					
...	...	1	...	1	10b					
...	...	...	177,000	177,000						
...	...	...	(20,000)	(20,000)						
...	181,760,816	1	157,000	181,917,817		181,417,816	500,001	...	181,637,816	
...	181,760,816	1	157,000	181,917,817		181,417,816	500,001	...	181,637,816	
Canadian Broadcasting Corporation										
...	968,047,060	...	...	968,047,060	15					
...	...	60,000,000	...	60,000,000	15b					
...	968,047,060	60,000,000	...	1,028,047,060		1,028,047,060	...	...	1,031,581,060	
...	4,000,000	...	...	4,000,000	20					
...	102,272,000	...	...	102,272,000	25					
...	1,074,319,060	60,000,000	...	1,134,319,060		1,134,319,060	...	...	1,137,145,060	
Canadian Museum for Human Rights										
...	31,700,000	...	...	31,700,000	30					
...	...	...	98,633	98,633						
...	31,700,000	...	98,633	31,798,633		21,798,633	10,000,000	...	56,072,657	
...	31,700,000	...	98,633	31,798,633		21,798,633	10,000,000	...	56,072,657	



Canadian Museum of Civilization									
35	Payments to the Canadian Museum of Civilization for operating and capital expenditures	...	63,378,730	...	...	63,378,730	...	...	71,218,048
35b	Payments to the Canadian Museum of Civilization for operating and capital expenditures	...	665,000	...	...	665,000	...	...	...
	Transfer from TB Vote 30 <sup>(1)</sup>	...	1,154,400	...	...	1,154,400	...	...	...
	Total—Vote 35	...	63,378,730	665,000	1,154,400	65,198,130	65,198,130	...	71,218,048
	<b>Total Agency—Budgetary</b>	...	<b>63,378,730</b>	<b>665,000</b>	<b>1,154,400</b>	<b>65,198,130</b>	<b>65,198,130</b>	<b>...</b>	<b>71,218,048</b>
Canadian Museum of Immigration at Pier 21									
37a	Payment to the Canadian Museum of Immigration at Pier 21	...	...	9,974,440	...	9,974,440	...	...	...
(S)	Payment to the Canadian Museum of Immigration at Pier 21	...	...	3,850,160	...	3,850,160	...	...	4,576,085
	<b>Total Agency—Budgetary</b>	...	<b>9,974,440</b>	<b>3,850,160</b>	...	<b>13,824,600</b>	<b>13,824,600</b>	...	<b>4,576,085</b>
Canadian Museum of Nature									
40	Payments to the Canadian Museum of Nature for operating and capital expenditures	...	28,554,904	...	...	28,554,904	...	...	33,281,985
	Transfer from TB Vote 30 <sup>(1)</sup>	...	36,862	...	...	36,862	...	...	...
	Total—Vote 40	...	28,554,904	36,862	...	28,591,766	28,591,766	...	33,281,985
	<b>Total Agency—Budgetary</b>	...	<b>28,554,904</b>	<b>36,862</b>	...	<b>28,591,766</b>	<b>28,591,766</b>	...	<b>33,281,985</b>
Canadian Radio-television and Telecommunications Commission									
45	Program expenditures	...	4,701,852	...	...	4,701,852	...	...	5,355,601
45a	Program expenditures	...	2,553,902	...	...	2,553,902	...	...	6,165,467
	Transfer from: TB Vote 15 <sup>(1)</sup>	...	853	...	...	853	...	...	...
	TB Vote 25 <sup>(1)</sup>	...	1,330,414	...	...	1,330,414	...	...	...
	TB Vote 30 <sup>(1)</sup>	...	3,447,535	...	...	3,447,535	...	...	...
	Governor General special warrants	...	6,768,799	...	...	6,768,799	...	...	...
	Total—Vote 45	...	4,701,852	2,553,902	11,547,601	18,803,355	9,245,829	9,557,526	...
(S)	Contributions to employee benefit plans	...	6,473,124	...	(36,390)	6,436,734	6,436,734	...	6,165,467
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	3,822	...	3,822	387	...	375
	<b>Total Agency—Budgetary</b>	...	<b>11,174,976</b>	<b>2,553,902</b>	<b>11,515,033</b>	<b>25,243,911</b>	<b>15,682,950</b>	<b>9,557,526</b>	<b>11,521,443</b>
Library and Archives of Canada									
50	Operating expenditures	...	90,855,167	...	...	90,855,167	...	...	...
50b	Transfer of \$445,804 from Canadian Heritage Vote 1	...	...	1	...	1	...	...	...
50c	Transfer of \$121,137 from Public Works and Government Services Vote 1	...	...	1	...	1	...	...	...
	Transfer from: Vote 1	...	...	445,804	...	445,804	...	...	...
	Vote 1 (Public Works and Government Services)	...	...	121,137	...	121,137	...	...	...

## Ministry Summary—Continued

Source of authorities					Disposition of authorities								
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	\$				\$	\$	\$		\$		
\$	\$	\$	\$	\$			\$	\$	\$	\$	\$	\$	
...	...	...	...	470,435									
...	...	...	...	3,637,980									
...	...	...	...	8,051,706									
...	...	...	...	(1,341,141)									
...	90,855,167	2	11,385,921	102,241,090									
...	10,350,000	...	...	10,350,000	55								
...	11,754,666	...	717,257	12,471,923	(S)								
88,599	...	...	219,606	308,205	(S)								
...	...	...	1,903	1,903	(S)								
88,599	112,959,833	2	12,324,687	125,373,121									
Total Agency—Budgetary													
...	35,631,174	...	...	35,631,174	60								
...	...	1	...	1	60b								
...	...	...	150,000	150,000									
...	35,631,174	1	150,000	35,781,175									
...	35,631,174	1	150,000	35,781,175									
Total Agency—Budgetary													
...	7,146,451	...	...	7,146,451	65								
...	...	...	374,278	374,278									
...	7,146,451	...	374,278	7,520,729									
...	407,061	...	118,278	525,339	(S)								
...	1,700,000	...	415,612	2,115,612	(S)								
...	9,253,512	...	908,168	10,161,680									
...	9,253,512	...	908,168	10,161,680									

TB Vote 15 <sup>(1)</sup>  
 TB Vote 25 <sup>(1)</sup>  
 TB Vote 30 <sup>(1)</sup>  
 Deemed appropriations to Vote 17 (Shared Services (Canada) <sup>(2)</sup>)

Total—Vote 50  
 Capital expenditures  
 Contributions to employee benefit plans  
 Spending of proceeds from the disposal of surplus Crown assets  
 Refunds of amounts credited to revenues in previous years

Total Agency—Budgetary

National Arts Centre Corporation

Payments to the National Arts Centre Corporation for operating expenditures  
 Transfer of \$150,000 from Canadian Heritage Vote 5  
 Transfer from Vote 5

Total—Vote 60

Total Agency—Budgetary

National Battlefields Commission

Program expenditures  
 Transfer from TB Vote 25 <sup>(1)</sup>

Total—Vote 65  
 Contributions to employee benefit plans  
 Expenditures pursuant to subsection 29.1(1) of the *Financial Administration Act*

Total Agency—Budgetary

<b>National Film Board</b>									
				70					
...	66,782,204	...	...		66,782,204	...	...	Program expenditures	
...	...	...	602,920		602,920	...	...	Transfer from: TB Vote 25 <sup>(1)</sup>	
...	...	...	1,400,950		1,400,950	...	...	TB Vote 30 <sup>(1)</sup>	
...	66,782,204	...	2,003,870		68,786,074	...	...	Total—Vote 70	67,883,047
6,303,761	...	...	...	(S)	6,303,761	...	...	National Film Board Revolving Fund	(475,902)
6,303,761	66,782,204	...	2,003,870		75,089,835	...	...	<b>Total Agency—Budgetary</b>	<b>67,407,145</b>
<b>National Gallery of Canada</b>									
				75					
...	40,606,120	...	...		40,606,120	...	...	Payments to the National Gallery of Canada for operating and capital expenditures	
...	...	...	1,060,026		1,060,026	...	...	Transfer from TB Vote 30 <sup>(1)</sup>	
...	40,606,120	...	1,060,026		41,666,146	...	...	Total—Vote 75	43,102,120
...	8,000,000	...	...	80	8,000,000	...	...	Payment to the National Gallery of Canada for the acquisition of objects for the Collection and other costs attributable to this activity	80,000
...	48,606,120	...	1,060,026		49,666,146	...	...	<b>Total Agency—Budgetary</b>	<b>51,102,120</b>
<b>National Museum of Science and Technology</b>									
				85					
...	29,041,340	...	...		29,041,340	...	...	Payments to the National Museum of Science and Technology for operating and capital expenditures	
...	...	...	1,262,946		1,262,946	...	...	Transfer from: TB Vote 15 <sup>(1)</sup>	
...	...	...	...		...	...	...	TB Vote 30 <sup>(1)</sup>	
...	29,041,340	...	1,262,946		30,304,286	...	...	Total—Vote 85	35,371,192
...	29,041,340	...	1,262,946		30,304,286	...	...	<b>Total Agency—Budgetary</b>	<b>35,371,192</b>
<b>Office of the Co-ordinator, Status of Women <sup>(3)</sup></b>									
				90					
...	9,269,784	...	...		9,269,784	...	...	Operating expenditures	
...	...	...	485,874		485,874	...	...	Transfer from TB Vote 25 <sup>(1)</sup>	
...	...	...	(8,857,151)		(8,857,151)	...	...	Transfer to Vote 26b (Human Resources and Skills Development)	
...	...	...	(898,507)		(898,507)	...	...	Reclassified under Human Resources and Skills Development for presentation purposes	
...	9,269,784	...	(9,269,784)		...	...	...	Total—Vote 90	...
...	18,950,000	...	...	95	18,950,000	...	...	Grants and contributions	...
...	...	...	(18,456,422)		(18,456,422)	...	...	Transfer to Vote 28b (Human Resources and Skills Development)	...
...	...	...	(493,578)		(493,578)	...	...	Reclassified under Human Resources and Skills Development for presentation purposes	...
...	18,950,000	...	(18,950,000)		...	...	...	Total—Vote 95	...

## Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Available for use in subsequent years				Used in the current year	Lapsed or (overexpended)	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	
...	1,253,340	...	(1,253,340)	...	(S)	Contributions to employee benefit plans	...	...	
218	...	...	(218)	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	
218	29,473,124	...	(29,473,342)	...		Total Agency— Budgetary	...	(3) ...	
Public Service Commission									
...	83,296,528	...	...	83,296,528	100	Program expenditures			
...	...	1	...	1	100b	Transfer from Vote 102, a deemed appropriation pursuant to section 31.1 of the <i>Financial Administration Act</i>			
...	...	...	543,528	543,528		Transfer from: Vote 102b			
...	...	...	234,302	234,302		TB Vote 15 (1)			
...	...	...	4,988,324	4,988,324		TB Vote 25 (1)			
...	...	...	10,309,634	10,309,634		TB Vote 30 (1)			
...	...	...	(1,807,253)	(1,807,253)		Deemed appropriations to Vote 17 (Shared Services Canada) (2)			
...	83,296,528	1	14,268,535	97,565,064		Total—Vote 100	92,308,370	5,256,694	
...	...	...	...	...	102b	Operating expenditures—Deemed appropriation from Vote 1, Human Resources and Skills Development, pursuant to section 31.1 of the <i>Financial Administration Act</i> (Order in Council 2011-0796)			
...	...	...	543,528	543,528		Transfer to Vote 100	...	...	
...	...	...	(543,528)	(543,528)		Total—Vote 102b	...	...	
...	14,048,074	...	(771,927)	13,276,147	(S)	Contributions to employee benefit plans	13,276,147	...	
...	...	...	1,532	1,532	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,532	...	
...	...	...	19,834	19,834	(S)	Refunds of amounts credited to revenues in previous years	19,834	...	
...	97,344,602	1	13,517,974	110,862,577		Total Agency—Budgetary	105,605,883	5,256,694	
...	12,418,768	...	...	12,418,768	105	Public Service Labour Relations Board			
...	...	1	...	1	105c	Program expenditures			
...	...	...	...	...		Program expenditures			
...	...	...	...	...		Program expenditures			
...	...	...	...	...		Program expenditures			
...	...	...	...	...		Program expenditures			
...	...	...	...	...		Program expenditures			
...	...	...	...	...		Program expenditures			
...	...	...	...	...		Program expenditures			
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...	...	...	...	...		Program expenditures			
...	...	...	...	...		Program expenditures			
...	...	...	...	...		Program expenditures			
...	...	...	...	...		Program expenditures			
...	...	...	...	...		Program expenditures			



...	...	...	2,041	2,041	Transfer from: TB Vote 15 <sup>(1)</sup>	...	10,667,623	...
...	...	...	620,050	620,050	TB Vote 25 <sup>(1)</sup>	...	1,886,809	...
...	...	...	985,951	985,951	TB Vote 30 <sup>(1)</sup>	...	1,221,089	...
...	...	...	...	...	Total—Vote 105	12,140,002	...	10,667,623
...	...	...	...	...	Contributions to employee benefit plans	1,306,699	...	1,221,089
...	...	...	...	...	Appropriations not required for the current year	...	...	64
...	...	...	...	...	Total Agency—Budgetary	13,446,701	1,886,809	11,888,776
...	...	...	...	...	<b>Public Service Staffing Tribunal</b>	...	...	...
...	...	...	...	...	Program expenditures	4,905,102	...	...
...	...	...	...	...	Transfer from: TB Vote 15 <sup>(1)</sup>	843	...	...
...	...	...	...	...	TB Vote 25 <sup>(1)</sup>	214,576	...	...
...	...	...	...	...	TB Vote 30 <sup>(1)</sup>	318,458	...	...
...	...	...	...	...	Total—Vote 110	5,438,979	1,051,598	4,192,116
...	...	...	...	...	Contributions to employee benefit plans	548,695	...	554,721
...	...	...	...	...	Total Agency—Budgetary	4,936,076	1,051,598	4,746,837
...	...	...	...	...	<b>Registry of the Public Servants Disclosure Protection Tribunal</b>	...	...	...
...	...	...	...	...	Program expenditures	1,644,000	...	...
...	...	...	...	...	Transfer from: TB Vote 25 <sup>(1)</sup>	82,200	267,296	848,136
...	...	...	...	...	TB Vote 30 <sup>(1)</sup>	101,058	...	92,172
...	...	...	...	...	Total—Vote 115	1,827,258	...	...
...	...	...	...	...	Contributions to employee benefit plans	126,641	...	...
...	...	...	...	...	Total Agency—Budgetary	1,686,603	267,296	940,308
...	...	...	...	...	<b>Telefilm Canada</b>	...	...	...
...	...	...	...	...	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i>	105,667,144	...	105,667,144
...	...	...	...	...	Total Agency—Budgetary	105,667,144	...	105,667,144
8,857,013	3,090,018,319	239,077,672	52,432,973	3,390,385,977	Total Ministry—Budgetary	3,305,017,168	78,778,899	3,345,069,123 <sup>(1)</sup>

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 10=Government-wide initiatives.  
Treasury Board Vote 15=Compensation adjustments

Treasury Board Vote 25—Operating budget carry forward

Treasury Board vote 23—Operating budget carry forward.  
Treasury Board vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carried forward

## Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Authorities used in the current year	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Authorities used in the current year	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Official languages	18,561,734	14,312,637	...	...	336,349,021	345,180,279	...	...	...	...	...	...	...	...	354,910,755	359,492,916	...	...
Promotion of and attachment to Canada	23,128,016	20,297,645	...	...	56,020,231	56,527,265	...	...	...	...	...	...	...	...	79,148,247	76,824,910	...	...
Engagement and community participation	14,024,124	12,904,859	...	...	75,704,034	69,362,922	...	...	...	...	...	...	...	...	89,728,158	82,267,781	...	...
Cultural Industries	27,415,596	26,651,338	...	...	295,146,891	288,895,000	...	...	...	...	...	...	...	...	318,731,052	311,281,772	...	...
Arts	16,843,673	10,561,272	...	...	104,667,440	99,847,338	...	...	...	...	...	...	...	...	121,511,113	110,408,610	...	...
Heritage	29,077,471	26,184,516	...	...	15,739,964	14,304,660	...	...	...	...	...	...	...	...	44,117,435	40,082,115	...	...
Sport	15,500,636	14,392,737	...	...	206,500,672	198,813,549	...	...	...	...	...	...	...	...	222,001,308	213,206,286	...	...
Internal services	115,051,945	116,676,322	...	...	...	...	...	...	...	...	...	...	...	...	113,162,945	114,927,514	...	...
Sub-total	259,603,195	241,981,326	...	...	1,090,128,253	1,072,931,013	...	...	...	6,420,435	6,420,435	...	...	...	1,343,311,013	1,308,491,904	...	...
Revenues netted against expenditures	(6,420,435)	(6,420,435)	...	...	...	...	...	...	...	(6,420,435)	(6,420,435)	...	...	...	...	...	...	...
<b>Total Department—Budgetary</b>	<b>253,182,760</b>	<b>235,560,891</b>	...	...	<b>1,090,128,253</b>	<b>1,072,931,013</b>	...	...	...	...	...	...	...	...	<b>1,343,311,013</b>	<b>1,308,491,904</b>	...	...
<b>Canada Council for the Arts—Budgetary</b>	<b>181,917,817</b>	<b>181,417,816</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>181,917,817</b>	<b>181,417,816</b>	...	...
<b>Canadian Broadcasting Corporation—Budgetary</b>	<b>1,134,319,060</b>	<b>1,134,319,060</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>1,134,319,060</b>	<b>1,134,319,060</b>	...	...
<b>Canadian Museum for Human Rights—Budgetary</b>	<b>31,798,633</b>	<b>21,798,633</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>31,798,633</b>	<b>21,798,633</b>	...	...
<b>Canadian Museum of Civilization—Budgetary</b>	<b>65,198,130</b>	<b>65,198,130</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>65,198,130</b>	<b>65,198,130</b>	...	...
<b>Canadian Museum of Immigration at Pier 21—Budgetary</b>	<b>13,824,600</b>	<b>13,824,600</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>13,824,600</b>	<b>13,824,600</b>	...	...
<b>Canadian Museum of Nature—Budgetary</b>	<b>28,591,766</b>	<b>28,591,766</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>28,591,766</b>	<b>28,591,766</b>	...	...

**Canadian Radio-television and  
Telecommunications Commission**

Canadian telecommunications	23,000,896	21,913,909	...	...	...	12,565,338	12,565,338	...	...	10,435,558	9,348,571
Canadian broadcasting	21,732,590	21,357,039	...	...	...	15,691,345	15,691,345	...	...	6,041,245	5,665,694
Internal services	23,465,261	15,366,838	...	...	...	14,698,153	14,698,153	...	...	8,767,108	668,685
Sub-total	68,198,747	58,637,786	...	...	...	42,954,836	42,954,836	...	...	25,243,911	15,682,950
Revenues netted against expenditures	(42,954,836)	(42,954,836)	...	...	...	(42,954,836)	(42,954,836)	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>25,243,911</b>	<b>15,682,950</b>	...	...	...	...	...	...	...	<b>25,243,911</b>	<b>15,682,950</b>

**Library and Archives of Canada**

Documentation of the Canadian experience	26,598,265	11,847,174	...	9,510	9,510	...	...	...	...	26,607,775	11,856,684
Preservation of continuing memory	18,862,574	36,748,811	10,350,000	...	...	...	...	...	...	29,212,574	36,748,811
Exploration of documentary resources	27,442,533	35,365,033	...	1,767,523	1,767,523	550,000	306,415	...	...	28,660,056	36,826,141
Development of regulatory instruments and recordkeeping tools	5,140,188	2,437,463	...	...	...	...	...	...	...	5,140,188	2,437,463
Collaboration in the management of government records of business value to ensure their availability	4,044,746	8,094,103	...	...	...	...	...	...	...	4,044,746	8,094,103
Internal services	31,707,782	15,414,661	...	643,500	...	...	...	...	...	31,707,782	16,058,161
Sub-total	113,796,088	109,907,245	10,350,000	1,777,033	1,777,033	550,000	306,415	...	...	125,373,121	112,021,363
Revenues netted against expenditures	(550,000)	(306,415)	...	...	...	(550,000)	(306,415)	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>113,246,088</b>	<b>109,600,830</b>	<b>10,350,000</b>	<b>1,777,033</b>	<b>1,777,033</b>	...	...	...	...	<b>125,373,121</b>	<b>112,021,363</b>

**National Arts Centre Corporation—**

<b>Budgetary</b>	<b>35,781,175</b>	<b>35,781,174</b>	...	...	...	...	...	...	...	<b>35,781,175</b>	<b>35,781,174</b>
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**National Battlefields  
Commission**

Conservation and development	2,424,000	2,380,733	...	...	...	...	...	...	...	2,424,000	2,380,733
Public education and services	922,000	1,065,700	...	...	...	...	...	...	...	922,000	1,065,700
Internal services	6,815,680	6,357,922	...	...	...	...	...	...	...	6,815,680	6,357,922
<b>Total Agency—Budgetary</b>	<b>10,161,680</b>	<b>9,804,355</b>	...	...	...	...	...	...	...	<b>10,161,680</b>	<b>9,804,355</b>

**National Film Board**

Audiovisual production	45,976,903	43,194,249	...	79,000	82,440	2,316,000	844,044	...	...	43,739,903	42,432,645
Accessibility and audience engagement	22,318,437	21,165,423	...	168,000	167,560	6,136,446	5,107,476	...	...	16,349,991	16,225,507
Revolving Fund	6,303,761	...	...	...	...	...	...	...	...	6,303,761	...
Internal services	8,693,180	8,194,426	...	3,000	...	...	...	...	...	8,696,180	8,194,426
Sub-total	83,292,281	72,554,098	...	250,000	250,000	8,452,446	5,951,520	...	...	75,089,835	66,852,578
Revenues netted against expenditures	(8,452,446)	(5,951,520)	...	...	...	(8,452,446)	(5,951,520)	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>74,839,835</b>	<b>66,602,578</b>	...	<b>250,000</b>	<b>250,000</b>	...	...	...	...	<b>75,089,835</b>	<b>66,852,578</b>

## Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>National Gallery of Canada—Budgetary</b>	49,666,146	49,586,146	...	...	...	...	...	...	...	...	...	...	...	...	...	49,666,146	49,586,146	...
<b>National Museum of Science and Technology—Budgetary</b>	30,304,286	30,304,286	...	...	...	...	...	...	...	...	...	...	...	...	...	30,304,286	30,304,286	...
<b>Public Service Commission</b>																		
Staffing services and assessment	47,773,919	42,889,482	...	...	...	...	14,000,000	10,879,201	...	...	...	...	...	...	...	33,773,919	32,010,281	...
Oversight of integrity in staffing	21,811,724	21,547,291	...	...	...	...	...	...	...	...	...	...	...	...	...	21,811,724	21,547,291	...
Appointment integrity and political impartiality	15,015,357	14,647,191	...	...	...	...	...	...	...	...	...	...	...	...	...	15,015,357	14,647,191	...
Internal services	40,261,577	37,401,120	...	...	...	...	...	...	...	...	...	...	...	...	...	40,261,577	37,401,120	...
Sub-total	124,862,577	116,485,084	...	...	...	...	14,000,000	10,879,201	...	...	...	...	...	...	...	110,862,577	105,605,883	...
Revenues netted against expenditures	(14,000,000)	(10,879,201)	...	...	...	...	(14,000,000)	(10,879,201)	...	...	...	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>110,862,577</b>	<b>105,605,883</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>110,862,577</b>	<b>105,605,883</b>	...
<b>Public Service Labour Relations Board</b>																		
Adjudication, mediation and compensation analysis and research	11,015,690	9,368,528	...	...	...	...	...	...	...	...	...	...	...	...	...	11,015,690	9,368,528	...
Internal services	4,317,820	4,078,173	...	...	...	...	...	...	...	...	...	...	...	...	...	4,317,820	4,078,173	...
<b>Total Agency—Budgetary</b>	<b>15,333,510</b>	<b>13,446,701</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>15,333,510</b>	<b>13,446,701</b>	...
<b>Public Service Staffing Tribunal</b>																		
Adjudication and mediation of complaints filed under the <i>Public Service Employment Act</i>	4,213,068	3,644,333	...	...	...	...	...	...	...	...	...	...	...	...	...	4,213,068	3,644,333	...
Internal services	1,774,606	1,291,743	...	...	...	...	...	...	...	...	...	...	...	...	...	1,774,606	1,291,743	...
<b>Total Agency—Budgetary</b>	<b>5,987,674</b>	<b>4,936,076</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>5,987,674</b>	<b>4,936,076</b>	...



Registry of the Public Servants  
Disclosure Protection  
Tribunal

Reprisal hearings program	1,953,899	1,686,603	...	...	...	...	...	...	1,953,899	1,686,603
<b>Total Agency—Budgetary</b>	<b>1,953,899</b>	<b>1,686,603</b>	...	...	...	...	...	...	<b>1,953,899</b>	<b>1,686,603</b>
<b>Telefilm Canada</b>										
Audience development for canadian audiovisual productions	86,785,000	90,433,320	...	...	...	...	...	...	...	90,433,320
Canadian audiovisual industry development	5,208,144	3,278,261	...	...	...	...	...	...	5,208,144	3,278,261
Internal services	13,674,000	11,955,563	...	...	...	...	...	...	13,674,000	11,955,563
<b>Total Agency—Budgetary</b>	<b>105,667,144</b>	<b>105,667,144</b>	...	...	...	...	...	...	<b>105,667,144</b>	<b>105,667,144</b>
<b>Total Ministry— Budgetary</b>	<b>2,287,880,691</b>	<b>2,229,415,622</b>	<b>10,350,000</b>	<b>643,500</b>	<b>1,092,155,286</b>	<b>1,074,958,046</b>	...	...	<b>3,390,385,977</b>	<b>3,305,017,168</b>

## Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
\$	\$	\$	\$	\$	\$	\$	\$
...	58,015,054	14,760,000	(3,093,190)	69,050,046	631,818	...	69,595,441
...	33,322,973	...	(27,289,451)	6,029,022	4,500	...	6,250,717
...	27,000,000	...	(100,000)	26,886,307	13,693	...	25,875,340
...	19,038,432	...	(164)	19,038,268	...	...	19,019,844
...	14,355,000	...	(4,742,662)	9,612,328	10	...	9,514,241
...	10,500,000	...	(1,922,365)	8,577,635	...	...	7,724,063
...	8,300,000	...	(7,529,896)	729,254	40,850	...	405,003
...	5,500,000	2,000,000	(1,916,810)	5,530,620	52,570	...	4,829,987
...	4,663,680	...	(2,140,901)	2,368,778	154,001	...	...
...	5,599,842	...	(5,119,746)	480,096	...	...	507,871
...	8,500,000	...	(1,050,579)	7,174,756	274,665	...	7,435,690
...	2,000,000	...	(2,000,000)	...	...	...	...
...	3,000,000	...	(1,446,060)	1,553,940	...	...	708,753
...	1,340,000	...	(1,105,093)	234,907	...	...	582,414
...	637,000	...	242,770	879,770	...	...	905,145
...	1,150,060	...	(1,150,060)	...	...	...	63,925
...	200,000	...	(105,090)	59,910	35,000	...	3,700
...	182,000	...	21,264	203,264	...	...	220,177
...	147,372	...	...	147,372	...	...	147,372
...	105,627	...	(10,627)	95,000	...	...	98,000
...	...	...	...	97,814	...	...	97,814
...	77,590	...	...	77,590	...	...	77,590
...	75,940	...	...	75,940	...	...	75,940

## Grants

Grants to support Canadian periodicals through the Canada Periodical Fund

Grants to organizations, associations and institutions to promote the vitality and long-term development of official-language minority communities through the Development of official-language communities program

Grants to the Athlete assistance program

Grants to the Canada Cultural Investment Fund

Grants in support of the Building communities through arts and heritage program

Grants to the Canada Arts Presentation Fund

Grants to the Canada Book Fund

Grants in support of the Celebration and commemoration program

Grants under the museums assistance program

Grants to organizations, associations and institutions to promote the full recognition and use of the official languages in canadian society through the Enhancement of official languages program

Grant to TV5 Monde

Grants to the Canada Music Fund

Grants to the Canada Cultural Spaces Fund

Grants to support the Aboriginal peoples' program

(S) Payments under the *Lieutenant Governors Superannuation Act*

Grants in support of the Canadian studies program

Grants in support of the Human rights program

(S) Supplementary retirement benefits— Former Lieutenant Governors

Grants to the Lieutenant Governors of the provinces of Canada towards defraying the costs incurred in the exercise of their duties:

Quebec

Ontario

British Columbia

Newfoundland and Labrador

Alberta

...	73,762	...	...	73,762	Manitoba	73,762	...	73,762	...
...	73,758	...	...	73,758	Saskatchewan	73,758	...	73,758	...
...	64,199	...	...	64,199	Nova Scotia	64,199	...	64,199	...
...	62,947	...	...	62,947	New Brunswick	62,947	...	62,947	...
...	57,071	...	...	57,071	Prince Edward Island	57,071	...	57,071	...
...	100,000	...	(100,000)	...	Grants in support of innovative youth exchange projects	...	...	17,000	...
...	...	...	210,660	210,660	Grant to the Michaele Jean Foundation	210,660	...	3,000,000	...
...	3,400,000	...	(3,400,000)	...	Grants in support of the Youth Take Charge program	...	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	2,555,317	...
...	<b>207,640,121</b>	<b>16,760,000</b>	<b>(63,748,000)</b>	<b>160,652,121</b>	<b>Total—Grants</b>	<b>159,445,014</b>	<b>1,207,107</b>	<b>160,043,081</b>	...
<b>Contributions</b>									
...	191,797,917	1	30,485,355	222,283,273	Contributions to support the Development of official language communities program	222,282,395	878	...	217,500,489
...	105,923,289	...	10,465,477	116,388,766	Contributions to support the Enhancement of official languages program	116,388,766	...	...	116,302,167
...	146,814,464	...	2,233,441	149,047,905	Contributions for the Sport support program	148,835,390	212,515	...	146,916,885
...	27,710,771	27,665,128	(4,378,096)	50,997,803	Contributions to support the Aboriginal peoples' program	50,283,337	714,466	...	54,640,023
...	19,865,000	13,455,502	(3,698,650)	29,621,852	Contributions for the Games' hosting program	23,091,852	6,530,000	...	23,809,991
...	28,366,301	...	7,005,109	35,371,410	Contributions to the Canada Book Fund	35,308,145	63,265	...	35,178,962
...	22,508,613	...	(547,053)	21,961,560	Contributions to the Canada Cultural Spaces Fund	17,885,202	4,076,358	...	27,430,352
...	23,828,331	...	2,012,201	25,840,532	Contributions to the Canada Music Fund	25,760,841	79,691	...	25,800,528
...	16,294,320	...	(2,294,320)	14,000,000	Contributions in support of the Katimavik program	14,000,000	...	...	17,000,000
...	11,076,284	...	874,599	11,950,883	Contributions under the museums assistance program	11,935,882	15,001	...	...
...	4,994,367	500,000	2,953,196	8,447,563	Contributions in support of the Celebration and commemoration program	8,368,164	79,399	...	5,769,102
...	18,028,682	...	3,808,892	21,837,574	Contributions to the Canada Arts Presentation Fund	21,836,827	747	...	18,618,678
...	17,686,359	...	(227,863)	17,458,496	Contributions in support of the Exchanges Canada Initiative	17,458,496	...	...	18,116,151
...	22,779,440	...	(359,440)	22,420,000	Contributions to the Canada Arts Training Fund	22,420,000	...	...	22,270,000
...	6,144,273	...	(734,517)	5,409,756	Contributions to the Canada Cultural Investment Fund	5,395,466	14,290	...	5,820,401
...	4,460,900	...	920,970	5,381,870	Contributions to TV5	5,306,630	75,240	...	4,675,345
...	...	...	...	...	Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructure and support cultural development:	...	...	...	...
...	2,605,000	...	(5,000)	2,600,000	Contribution to Fathers of Confederation Buildings Trust, Charlottetown, PEI	2,600,000	...	...	2,300,000
...	3,300,000	...	4,455,629	7,755,629	Contributions in support of the Building communities through arts and heritage program	7,682,659	72,970	...	6,476,758
...	1,999,544	...	2,352,884	4,352,428	Contributions to support the Canada Periodical Fund	3,626,177	726,251	...	3,118,917
...	390,000	...	150,000	540,000	Contributions to the Arts, culture and diversity program	540,000	...	...	605,000
...	192,280	...	92,499	284,779	Contributions in support of the Human rights program	279,121	5,658	...	270,373
...	362,330	...	5,074,770	5,437,100	Contributions in support of the Canadian studies program	5,333,600	103,500	...	2,258,025
...	1,406,017	...	(156,017)	1,250,000	Contributions in support of the Court challenges program	1,000,000	250,000	...	1,250,000

## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			Variance	for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	34,596,077	99,550,000	1	134,146,078	78	...	134,146,000
...	10,770,684	...	(7,707)	10,762,977	2,969,826	...	1,140,866
...	2,081,680	...	1,846,218	3,927,898	...	...	319,514
...	...	...	...	...	...	...	12,146,174
...	725,982,923	141,170,631	62,322,578	929,476,132	15,990,133	...	903,880,701
...	933,623,044	157,930,631	(1,425,422)	1,090,128,253	17,197,240	...	1,063,923,782
<b>Library and Archives of Canada</b>							
<b>Grants</b>							
...	25,000	...	2,523	27,523	...	...	24,505
...	11,000	...	(1,490)	9,510	...	...	9,641
...	36,000	...	1,033	37,033	...	...	34,146
<b>Contributions</b>							
...	640,000	...	(640,000)	...	...	...	...
...	570,000	...	123,952	693,952	...	...	570,000
...	500,000	...	(500,000)	...	...	...	...
...	...	...	1,046,048	1,046,048	...	...	1,140,000
...	1,710,000	...	30,000	1,740,000	...	...	1,710,000
...	1,746,000	...	31,033	1,777,033	...	...	1,744,146



**National Film Board**

**Grants**

...	15,000	...	...	15,000	...	...	15,500
Grants in support and promotion of Canadian cinematography							

**Contributions**

...	235,000	...	...	235,000	...	...	236,300
Contributions in support and promotion of Canadian cinematography							
...	250,000	...	...	250,000	...	...	251,800
Total Agency							

**Office of the Co-ordinator, Status of Women**

**Grants <sup>(1)</sup>**

...	14,750,000	...	(14,750,000)	...	...	...	...
Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society							

**Contributions**

...	4,200,000	...	(4,200,000)	...	...	...	...
Women's program—Contributions to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society							
...	4,200,000	...	(4,200,000)	...	...	...	...
Total—Contributions							
...	18,950,000	...	(18,950,000)	...	...	...	...
Total Agency							

...	954,569,044	157,930,631	(20,344,389)	1,092,155,286	17,197,240	...	1,065,919,728 <sup>(1)</sup>
Total Ministry							

(S) Statutory transfer payment.

(1) During the year, Office of the Co-ordinator, Status of Women was transferred to Human Resources and Skills Development. Previous year's amounts have been restated by \$19,545,445.

## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year	
	\$	\$	\$	\$
<b>Public Service Commission</b>				
<b>Budgetary (respendable revenues)</b>				
Staffing services and assessment				
Assessment and counselling services and products	14,000,000	10,879,201	10,867,661	
<b>Total Agency—Budgetary</b>	<b>14,000,000</b>	<b>10,879,201</b>	<b>10,867,661</b>	
<b>Total Ministry—Budgetary</b>	<b>72,377,717</b>	<b>66,512,407</b>	<b>62,500,902</b>	
<b>Library and Archives of Canada</b>				
<b>Budgetary (respendable revenues)</b>				
Exploration of documentary resources	550,000	306,415	392,171	
<b>Total Agency—Budgetary</b>	<b>550,000</b>	<b>306,415</b>	<b>392,171</b>	
<b>National Film Board</b>				
<b>Budgetary (respendable revenues)</b>				
Audiovisual production	2,316,000	844,044	421,433	
Accessibility and audience engagement	6,136,446	5,107,476	4,285,136	
<b>Total Agency—Budgetary</b>	<b>8,452,446</b>	<b>5,951,520</b>	<b>4,706,569</b>	
<b>Canadian Radio-television and Telecommunications Commission</b>				
<b>Budgetary (respendable revenues)</b>				
Canadian telecommunications	12,565,338	12,565,338	12,450,025	
Canadian broadcasting				
Part I Broadcasting licence fees	15,691,345	15,691,345	15,528,031	
Internal services				
Part I Broadcasting licence fees and Telecommunications fees	14,698,153	14,698,153	14,585,893	
<b>Total Agency—Budgetary</b>	<b>42,954,836</b>	<b>42,954,836</b>	<b>42,563,949</b>	
<b>Cultural Industries Heritage</b>				
<b>Budgetary (respendable revenues)</b>				
Cultural industries	3,831,435	4,264,566	3,558,296	
Heritage	700,000	407,061	260,635	
Internal services	1,889,000	1,748,808	...	
Promotion of and attachment to Canada	...	...	151,621	
<b>Total Department—Budgetary</b>	<b>6,420,435</b>	<b>6,420,435</b>	<b>3,970,552</b>	

# Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	5,434,887	8,551,631		...
Adjustments to prior year's payables	6,619,158	9,909,276		
	12,054,045	18,460,907		
Sales of goods and services—				
Services of a non-regulatory nature	6,003,661	3,694,636		
Sales of goods and information products	44,824	76,293		
Other fees and charges	367,633	217,228		
	6,416,118	3,988,157		
Proceeds from the disposal of surplus Crown assets	285,000	2,464,458		
Miscellaneous revenues—				
Proceeds from federal-provincial lotteries	68,255,276	66,205,025		
Proceeds from interest on Expo 2010 Canada Pavilion bank accounts	3,461	440		
Sundries	253,231	390,700		
	68,511,968	66,596,165		
<b>Total Department</b>	<b>87,267,131</b>	<b>91,509,687</b>		
<b>Canadian Radio-television and Telecommunications Commission</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	3,253	9,049		
Adjustments to prior year's payables	28,182	28,037		
	31,435	37,086		
Sales of goods and services—				
Rights and privileges—				
Canadian broadcasting—Part II Broadcasting licence fees	101,800,012	100,000,000		
Services of a regulatory nature—				
Canadian broadcasting—Part I Broadcasting licence fees	24,493,713	28,368,511		
Canadian telecommunications—Telecommunications fees	19,903,814	20,042,595		
Internal services—Part I Broadcasting licence fees and Telecommunications fees	14,698,153	14,585,893		
	59,095,680	62,996,999		
<b>Total Agency</b>	<b>2,115,612</b>	<b>2,231,337</b>		
<b>National Battlefields Commission</b>				
<b>Other revenues—</b>				
Sales of goods and services—				
Other fees and charges—				
Section 29.1 of the <i>Financial Administration Act</i>	2,115,612	2,231,337		
<b>Total Agency</b>	<b>2,115,612</b>	<b>2,231,337</b>		
<b>Other fees and charges—</b>				
Deferred revenue: Canadian broadcasting—				
Part I Broadcasting licence fees	1,411,063	...		
	162,306,755	162,996,999		
Proceeds from the disposal of surplus Crown assets	3,822	375		
Miscellaneous revenues—				
Interest and penalties—				
Interest and administrative monetary penalties	464,075	1,957,870		
<b>Total Agency</b>	<b>162,806,087</b>	<b>164,992,330</b>		
<b>Library and Archives of Canada</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	45,010	31,283		
Adjustments to prior year's payables	13,167	152,202		
	58,177	183,485		
Sales of goods and services—				
Sales of goods and information products	291,963	358,357		
Other fees and charges—				
Receipts from photo duplication services	17,952	30,340		
	309,915	388,697		
Proceeds from the disposal of surplus Crown assets	219,606	93,673		
Miscellaneous revenues	31,668	23,092		
<b>Total Agency</b>	<b>619,366</b>	<b>688,947</b>		

**Revenues—Concluded**

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
<b>National Film Board</b>				
<b>Other revenues—</b>				
Sales of goods and services—				
Rights and privileges	1,758,818	1,382,890	539	...
Sales of goods and information products	4,174,583	3,355,014	5,527	35,970
Other fees and charges—				
Gains on foreign exchange revaluations at year-end	18,119	(31,335)	6,066	35,970
Deferred revenues	63,900	225,773	...	5
	82,019	194,438		
<b>Total Agency</b>	<b>6,015,420</b>	<b>4,932,342</b>	<b>6,066</b>	<b>35,975</b>
<b>Public Service Commission</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	43,926	29,723	169	7
Adjustments to prior year's payables	47,884	113,807	6,697	23,522
			6,866	23,529
	91,810	143,530	...	30,015
<b>Total Agency</b>			<b>6,866</b>	<b>53,544</b>
<b>Sales of goods and services—</b>				
Services of a non-regulatory nature—				
Assessment and counselling services and products	10,899,383	10,921,686		
Proceeds from the disposal of surplus Crown assets	1,532	870		
Miscellaneous revenues—				
Assessment, diagnostic and career counselling services	1,582,674	1,539,471	12,297,007	18,925,715
Sundries	758,260	1,423	188,063,203	185,459,218
	2,340,934	1,540,894	509,960	2,559,376
<b>Total Agency</b>	<b>13,333,659</b>	<b>12,606,980</b>	<b>71,348,645</b>	<b>70,148,041</b>
			<b>272,218,815</b>	<b>277,092,350<sup>(1)</sup></b>

(1) During the year, Office of the Co-ordinator, Status of Women was transferred to Human Resources and Skills Development. Previous year's amounts have been restated by \$337,034.

**Public Service Labour Relations Board****Other revenues—**

Refunds of previous years' expenditures—  
 Refunds of previous years' expenditures  
 Adjustments to prior year's payables

	...	1,157
	48,608	40,051
	48,608	41,208
<b>Total Agency</b>	<b>48,608</b>	<b>41,208</b>



# SECTION 6

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Citizenship and Immigration

Department

Immigration and Refugee Board of  
Canada

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Department**

#### **Strategic Outcome**

Migration of permanent and temporary residents that strengthens Canada's economy

#### **Program Activity Descriptions**

##### *Permanent economic residents*

Design Rooted in legislative requirements outlined in the *Immigration and Refugee Protection Act*, the focus of this program is on the selection and processing of immigrants who can become permanent residents and contribute to Canada's economic development. The acceptance of qualified permanent residents helps the government meet its economic objectives, such as building a skilled workforce, by addressing immediate and longer term labour market needs. The selection and processing involve the issuance of permanent resident visas to qualified applicants, as well as the refusal of unqualified applicants.

### *Temporary economic residents*

Rooted in legislative requirements outlined in the *Immigration and Refugee Protection Act*, the focus of this program is on processing and facilitating the entry into Canada of temporary workers and students. Temporary economic migration benefits Canada's economic growth. The selection and processing involve the issuance of temporary resident visas, work permits and study permits to qualified applicants, as well as the refusal of unqualified applicants.

#### **Strategic Outcome**

Family and humanitarian migration that reunites families and offers protection to the displaced and persecuted.

#### **Program Activity Descriptions**

##### *Family and discretionary immigration*

Citizenship and Immigration (CIC) facilitates family reunification by enabling eligible foreign nationals to be sponsored by family members in Canada who are Canadian citizens or permanent residents. Spouses and partners, dependent children (including adopted children), and other eligible relatives such as parents and grandparents are welcomed to Canada under this program. CIC may also grant permanent resident or other status to persons who would not otherwise qualify in any immigration category, in cases where there are strong humanitarian and compassionate considerations, or for public policy reasons. Such exceptional and discretionary immigration measures provide the flexibility to approve deserving cases not anticipated in the legislation.

##### *Refugee protection*

The Refugee protection program is in the first instance about saving lives and offering protection to the displaced and persecuted. One arm of the program starts overseas where refugees and persons in refugee-like

situations are selected by Canadian visa officers to be resettled as permanent residents to Canada. Flowing from Canada's international and domestic legal obligations, the in-Canada asylum system evaluates the claims of individuals seeking asylum in Canada and grants permanent residence when a positive decision is rendered by the Immigration and Refugee Board.

#### **Strategic Outcome**

Newcomers and citizens participate to their full potential in fostering an integrated society.

#### **Program Activity Descriptions**

##### *Settlement and integration of newcomers*

In accordance with the *Canadian Multiculturalism Act*, the *Employment Equity Act* and the *Immigration and Refugee Protection Act*, the settlement and integration program develops policies and programs to support the settlement, resettlement, adaptation and integration of newcomers into Canadian society focused on information/orientation, language/skills, labour market access and welcoming communities. All permanent residents are eligible for settlement and integration programs. Programming is delivered by third parties (including provincial and municipal governments, school boards and post-secondary institutions, settlement service organizations and other non-governmental actors, and the private sector) across the country. However, accountability for expended funds and attaining outcomes remains with Citizenship and Immigration Canada.

##### *Citizenship for newcomers and all Canadians*

The purpose of the Citizenship Program is to administer citizenship legislation and promote the rights and responsibilities of Canadian citizenship. CIC administers the acquisition of Canadian citizenship by developing, implementing, and applying legislation, regulations and policies that protect the integrity of

**Strategic Outcome**

and organizations are an essential component of this program activity

Managed migration that promotes Canadian interests and protects the health, safety and security of Canadians

**Program Activity Descriptions**

*Health management*

This program aims to provide effective immigration health services to manage the health aspect of migrant access and settlement to Canada, and facilitate the arrival of resettled refugees to Canada and their integration while contributing to the protection of the health and safety of all Canadians and contributing to the maintenance of sustainable Canadian health and social services.

The program aims to evaluate health risks related to immigration and coordinate with international and Canadian health partners to develop risk management strategies and processes to assess the health of applicants wishing to immigrate to Canada and develop pre-departure, in-transit, and post arrival interventions. The strategies, processes and interventions are intended to reduce the impact of the risks identified on the health of Canadians and on Canada's health and social services.

*Migration control and security management*

In accordance with the *Immigration and Refugee Protection Act* (IRPA) and Regulations, this program activity aims to ensure the managed migration of people to Canada in order to protect the health, safety and security of Canadians. Even as CIC facilitates the travel of bona fide permanent residents, visitors, students and temporary workers, it also deploys an array of policy interventions to manage access and entry to Canada, including visa, admissibility, information sharing, travel document, and identity management policies. Effective partnerships with public safety-related departments

Canadian citizenship and allow eligible applicants to be granted citizenship or be provided with a proof of citizenship. In addition, the program promotes citizenship, to both newcomers and the Canadian-born, through various events, materials and projects. Promotional activities focus on enhancing knowledge of Canada's history, institutions, and values, as well as fostering an understanding of the rights and responsibilities of Canadian citizenship.

*Multiculturalism for newcomers and all Canadians*

The Multiculturalism Program is the principal means of carrying out the Minister's responsibilities under the *Canadian Multiculturalism Act* for promoting the full and equitable participation of individuals and communities of all origins. Grants and contributions to not-for-profit organizations, the private sector, provincial and municipal governments, non-federal public institutions and individuals seek to advance overarching Program objectives. These objectives are to: build an integrated, cohesive society (through intercultural understanding, civic memory and pride and democratic values, and equality of opportunity); improve the responsiveness of institutions to the needs of a diverse population; and, actively engage in discussions on multiculturalism and diversity at the international level. Direct public outreach and promotional activities by the Program primarily target young people. The Program assists federal partners to meet their obligations under the Act and ensures annual reporting to Parliament on its operation. It also engages with non-federal public institutions seeking to respond to diversity. The Program provides a forum for cooperation with provinces and territories and is the focus for Canada's participation in international agreements and institutions with respect to multiculturalism, anti-racism and related issues.

CIC also aims to ensure that admissibility policy continues to provide flexibility to address compelling circumstances that warrant a foreign national's presence in Canada, while maintaining the integrity of Canada's immigration system. Information sharing agreements and mechanisms support immigration management and provide security advantage.

This program activity supports CIC's policy initiatives related to identity management and entry document requirements, including the expansion of biometrics to accurately identify foreign nationals entering Canada and the provision of a highly secure proof of status document to all permanent residents. The Permanent Resident Card also serves as a travel document and is required for all commercial travel to Canada.

*Canadian influence in international migration and integration agenda*

As part of its mandate, CIC aims to influence the international migration and integration policy agenda. This is done by developing and promoting, together with other public policy sectors, Canada's position on international migration, integration, and refugee protection issues and through participation in multilateral, regional and bilateral forums.

CIC works closely with partner countries to ensure the effective administration of immigration laws through the exchange of information, including biometric data. This international migration policy development helps



Canada advance its interests in the context of international migration as well as meet its international obligations and commitments.

CIC supports international engagement and partnerships through membership in the International Organization for Migration, and contribution arrangements with other international migration policy organizations.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

#### **Immigration and Refugee Board of Canada**

#### **Strategic Outcome**

Resolve immigration and refugee cases before the Immigration and Refugee Board of Canada efficiently, fairly and in accordance with the law.

#### **Program Activity Descriptions**

##### *Refugee protection*

Renders quality decisions and otherwise resolves cases in a timely manner regarding refugee protection claims made by persons in Canada, and pre-removal risk assessments of persons subject to a removal order.

##### *Immigration appeal*

The Immigration appeal program renders quality decisions and otherwise resolves in a timely manner cases regarding sponsorship applications refused by the Department of Citizenship and Immigration; certain re-

moval orders made against permanent residents, refugees and other protected persons, and holders of permanent resident visas; permanent residents who have been found outside of Canada not to have fulfilled their residency obligation; and appeals by the Minister of Public Safety of decisions of the Immigration Division at admissibility hearings.

##### *Refugee appeal*

Renders quality decisions and otherwise resolves cases in a timely manner regarding appeals against a decision made on a refugee protection claim of the Refugee Protection Division.

##### *Admissibility hearings and detention reviews*

The Admissibility hearings and detention reviews program renders quality decisions and otherwise resolves in a timely manner cases regarding admissibility of foreign nationals or permanent residents who are alleged to be inadmissible to Canada pursuant to the provisions of the *Immigration and Refugee Protection Act* (IRPA); and detention reviews for foreign nationals or permanent residents who are detained under IRPA authority.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.



# Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	492,532,197	...	...	1	Operating expenditures		
...	...	51,749,542	...	1b	Transfer of \$10,099,700 from Foreign Affairs and International Trade Vote 1		
...	...	...	...	1c	Transfer of \$1,887,200 from Foreign Affairs and International Trade Vote 5, and \$196,000 from Foreign Affairs and International Trade Vote 1		
...	...	1	...		Transfer from: Vote 1 (Foreign Affairs and International Trade)		
...	...	...	10,295,700		Vote 5 (Foreign Affairs and International Trade)		
...	...	1,887,200	...		TB Vote 15 <sup>(1)</sup>		
...	...	372,647	...		TB Vote 25 <sup>(1)</sup>		
...	...	20,115,400	...		TB Vote 30 <sup>(1)</sup>		
...	...	42,327,867	...		Transfer to: Vote 5		
...	...	(6,061,840)	...		Vote 7b		
...	...	(9,302)	...		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>		
...	...	(8,293,103)	...		Total—Vote 1	569,530,870	571,289,333
...	492,532,197	51,749,543	60,634,569		Grants and contributions	35,385,439	...
...	944,970,969	...	...	5	Transfer of \$6,061,840 from Citizenship and Immigration Vote 1		
...	...	15,253,390	...	5c	Transfer from Vote 1		
...	...	...	6,061,840		Total—Vote 5	948,590,233	953,050,395
...	944,970,969	15,253,390	6,061,840		To write-off from the Accounts of Canada 4,726 debts due to Her Majesty in right of Canada amounting to \$1,709,358 in the amount of \$1,700,056 in 2011-12—Transfer of \$9,302 from Citizenship and Immigration Vote 1		
...	...	1,700,056	...	7b	Transfer from Vote 1		
...	...	...	9,302		Total—Vote 7b	1,684,523	...
...	...	1,700,056	9,302		Contributions to employee benefit plans	24,835	...
...	...	1,709,358	...	(S)	Minister of Citizenship, Immigration and Multiculturalism—Salary and motor car allowance	57,968,568	57,015,940
...	53,161,503	...	4,807,065	(S)	Spending of proceeds from the disposal of surplus Crown assets	77,536	77,638
...	77,516	...	20	(S)		20,785	5,370
11,041	...	...	24,295			...	14,551

## Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	5,504,249	5,504,249	(S)	5,504,249	...	...	8,560,597
...	...	...	113,983	113,983	(S)	113,983	...	...	68,969
11,041	1,490,742,185	68,702,989	77,155,323	1,636,611,538		1,583,490,747	53,106,240	14,551	1,590,068,242
<b>Immigration and Refugee Board of Canada</b>									
70,913,894	...	...	...	70,913,894	(S)	2,722,769	...	68,191,125	1,097,628
<b>Total Department—</b>									
11,041	1,490,742,185	68,702,989	77,155,323	1,636,611,538		1,583,490,747	53,106,240	14,551	1,590,068,242
70,913,894	...	...	...	70,913,894		2,722,769	...	68,191,125	1,097,628
<b>Immigration and Refugee Board of Canada</b>									
...	136,540,730	...	...	136,540,730	10	...	...	...	...
...	...	...	17,653	17,653		...	...	...	...
...	...	...	4,651,252	4,651,252		...	...	...	...
...	...	...	10,812,582	10,812,582		...	...	...	...
...	...	...	(40,889)	(40,889)		...	...	...	...
...	...	...	(557,000)	(557,000)		...	...	...	...
...	136,540,730	...	14,883,598	151,424,328	(S)	126,367,421	25,056,907	...	111,917,964
...	16,459,481	...	(2,019,893)	14,439,588	(S)	14,439,588	...	...	13,639,316
...	...	...	1,615	1,615		1,615	...	...	1,303
...	153,000,211	...	12,865,320	165,865,531		140,808,624	25,056,907	...	125,558,583
<b>Total Agency—Budgetary</b>									
<b>Total Ministry—</b>									
11,041	1,643,742,396	68,702,989	90,020,643	1,802,477,069		1,724,299,371	78,163,147	14,551	1,715,626,825
70,913,894	...	...	...	70,913,894		2,722,769	...	68,191,125	1,097,628

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-Budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297)

# Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Settlement and integration of newcomers—</b>																		
Budgetary	36,630,655	35,037,731	...	...	...	...	948,697,075	931,007,615	...	...	...	...	70,913,894	2,722,769	...	985,327,730	966,045,346	2,722,769
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	70,913,894	2,722,769	...
Citizenship for newcomers and all Canadians	53,067,540	48,994,668	...	...	...	...	358,230	358,230	...	...	...	...	...	...	...	53,425,770	49,352,898	...
Multiculturalism for newcomers and all Canadians	6,668,371	6,385,895	...	...	...	...	14,665,573	14,665,570	...	...	...	...	...	...	...	21,333,944	21,051,465	...
Health management	93,197,834	92,337,565	...	...	...	...	...	...	...	...	...	...	...	...	...	93,197,834	92,337,565	...
Migration control and security management	71,918,064	66,096,311	...	...	...	...	675,000	675,000	...	...	...	...	...	...	...	72,593,064	66,771,311	...
Canadian influence in international migration and integration	1,217,375	1,217,375	...	...	...	...	1,890,321	1,883,818	...	...	...	...	...	...	...	3,107,696	3,101,193	...
Family and discretionary immigration	47,820,732	45,110,237	...	...	...	...	...	...	...	...	...	...	...	...	...	47,820,732	45,110,237	...
Refugee protection	38,457,067	33,433,739	...	...	...	...	...	...	...	...	...	...	...	...	...	38,457,067	33,433,739	...
Permanent economic residents	41,108,032	36,541,121	...	...	...	...	...	...	...	...	...	...	...	...	...	41,108,032	36,541,121	...
Temporary economic residents	29,888,897	23,659,011	...	...	...	...	...	...	...	...	...	...	...	...	...	29,888,897	23,659,011	...
Internal services	250,350,772	246,086,861	...	...	...	...	...	...	...	...	...	...	...	...	...	250,350,772	246,086,861	...
<b>Total Department—</b>	<b>670,325,339</b>	<b>634,900,514</b>	...	...	...	...	<b>966,286,199</b>	<b>948,590,233</b>	...	...	...	...	<b>70,913,894</b>	<b>2,722,769</b>	...	<b>1,636,611,538</b>	<b>1,583,490,747</b>	<b>2,722,769</b>
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Immigration and Refugee Board of Canada</b>																		
Refugee protection	93,871,531	72,439,868	...	...	...	...	...	...	...	...	...	...	...	...	...	93,871,531	72,439,868	...
Immigration appeal	18,666,000	16,482,533	...	...	...	...	...	...	...	...	...	...	...	...	...	18,666,000	16,482,533	...
Refugee appeal	1,994,000	1,799,737	...	...	...	...	...	...	...	...	...	...	...	...	...	1,994,000	1,799,737	...
Admissibility hearings and detention reviews	12,441,000	11,534,614	...	...	...	...	...	...	...	...	...	...	...	...	...	12,441,000	11,534,614	...
Internal services	38,893,000	38,551,872	...	...	...	...	...	...	...	...	...	...	...	...	...	38,893,000	38,551,872	...
<b>Total Agency—Budgetary</b>	<b>165,865,531</b>	<b>140,808,624</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>165,865,531</b>	<b>140,808,624</b>	...
<b>Total Ministry—</b>																		
Budgetary	836,190,870	775,709,138	...	...	...	...	966,286,199	948,590,233	...	...	...	...	...	...	...	1,802,477,069	1,724,299,371	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	70,913,894	2,722,769	...	70,913,894	2,722,769	...

## Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Department Grants	Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates						Variance	
\$	\$	\$	\$	\$			\$	\$	\$
...	258,445,000	...	24,657,000	283,102,000	Grant for the Canada-Quebec Accord on Immigration	283,102,000	...	...	258,445,000
...	200,000	...	(192,500)	7,500	Grants in support of the Community historical recognition program	7,500	...	...	310,957
...	350,000	...	...	350,000	Grant for Migration policy development	348,708	1,292	...	348,355
...	...	...	358,230	358,230	Grant for the Institute for Canadian Citizenship	358,230	...	...	403,750
...	3,000,000	...	(1,131,397)	1,868,603	Grants in support of the Multiculturalism program	1,868,601	2	...	988,898
...	261,995,000	...	23,691,333	285,686,333	Total—Grants	285,685,039	1,294	...	260,496,960
Contributions									
...	611,807,002	...	(2,936,128)	608,870,874	Settlement program	593,693,433	15,177,441	...	628,097,452
...	56,724,201	...	...	56,724,201	Resettlement assistance	54,212,181	2,512,020	...	53,982,516
...	1,454,000	...	41,871	1,495,871	International Organization for Migration	1,495,871	...	...	1,439,528
...	5,100,000	...	1,124,196	6,224,196	Contributions in support of the Community historical recognition program	6,224,196	...	...	2,868,370
...	7,846,316	...	(1,281,042)	6,565,274	Contributions in support of the Multiculturalism program	6,565,273	1	...	5,800,339
...	44,450	...	...	44,450	Task force for International cooperation on Holocaust education, remembrance and research	39,240	5,210	...	40,230
...	...	...	675,000	675,000	Contributions in support of the Regulation of immigration consultants program	675,000	...	...	325,000
...	682,975,969	...	(2,376,103)	680,599,866	Total—Contributions	662,905,194	17,694,672	...	692,553,435
...	944,970,969	...	21,315,230	966,286,199	Total Ministry	948,590,233	17,695,966	...	953,050,395



## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Non-budgetary (respendable receipts)</b>			
Settlement and integration of newcomers			
Loan repayments pursuant to the <i>Immigration and Refugee Protection Act</i>	...	10,817,185	10,538,798
Settlement of petty cash advance	...	...	14,613
<b>Total Ministry—Non-budgetary</b>	...	<b>10,817,185</b>	<b>10,553,411</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Return on investments—		
Loans, investments and advances—		
Interest on transportation and assistance loans	451,521	542,354
Refunds of previous years' expenditures—		
Recovery of bad debts	7,493	10,731
Refunds of previous years' expenditures	2,170,956	2,647,567
Adjustments to prior year's payables	4,390,486	1,274,677
	<b>6,568,935</b>	<b>3,932,975</b>
<b>Sales of goods and services—</b>		
Rights and privileges—		
Rights of permanent residence fee	86,633,926	88,599,397
Citizenship rights fees	16,780,261	17,830,281
	<i>103,414,187</i>	<i>106,429,678</i>
Services of a regulatory nature—		
Change of citizenship	21,307,371	21,299,758
Citizenship status document	4,775,638	4,666,495
Permanent resident application fees—		
Permanent residence (pre-IRPA)	...	802,164
Family class (including sponsorship)	36,636,682	40,184,399
Skilled workers	42,627,333	69,022,184
Business class	5,497,254	13,473,144
Other classes	22,953,640	30,408,199
Permit holder class	29,337	50,021
Permanent resident card (PRC)	6,730,343	8,540,012
Temporary resident visa—		
Single entry and extension of status in Canada	55,926,568	53,531,489
Multiple entry	52,012,294	41,058,888
Maximum per family	5,975,886	5,148,641
Work permits	54,286,418	45,982,813
Work permits—Group of artists	134,389	183,076
Study permit	28,546,476	26,314,771
Certification and replacement of immigration document—		
Except PRC	1,363,809	1,033,320
Temporary resident permits	1,981,548	1,887,784
Restoration of temporary residence status	3,961,733	3,411,024
Rehabilitation Criminality	419,246	492,633
Rehabilitation Serious criminality	282,334	266,941
Authorization to return to Canada	541,374	799,534
Immigration statistical data	6,133	6,182
Travel document	1,227,537	1,275,668
	<b>347,223,343</b>	<b>369,839,140</b>

## Revenues—Concluded

	Current year \$	Previous year \$
Sales of goods and information products—		
Access to information	80,780	94,326
Other fees and charges	167,275	255,846
	450,885,585	476,618,990
Proceeds from the disposal of surplus Crown assets	24,295	11,182
Miscellaneous revenues—		
Interest on overdue account receivable	36,165	22,951
Gains on foreign currency transactions	12,490	20,269
Court cost	24,107	11,991
Sundries	13,973	13,260
	86,735	68,471
<b>Total Department</b>	<b>458,017,071</b>	<b>481,173,972</b>
<b>Immigration and Refugee Board of Canada</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	40,405	110,278
Adjustments to prior year's payables	363,563	252,856
	403,968	363,134
Proceeds from the disposal of surplus Crown assets	1,615	1,303
Miscellaneous revenues	14,309	9,543
<b>Total Agency</b>	<b>419,892</b>	<b>373,980</b>
<b>Ministry Summary</b>		
Other revenues—		
Return on investments	451,521	542,354
Refunds of previous years' expenditures	6,972,903	4,296,109
Sales of goods and services	450,885,585	476,618,990
Proceeds from the disposal of surplus Crown assets	25,910	12,485
Miscellaneous revenues	101,044	78,014
<b>Total Ministry</b>	<b>458,436,963</b>	<b>481,547,952</b>

# SECTION 7

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Economic Development Agency of Canada for the Regions of Quebec

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Strategic Outcome**

A competitive and diversified economy for the regions of Quebec.

### **Program Activity Descriptions**

#### *Community development*

This program activity enables Quebec regions and communities to maintain and develop their economic activity base by relying on their own assets. It has three underlying objectives. The first, Community mobilization, fosters community development and increased mobilization through the development of visions and large-scale local and regional projects. The second, Local development, supports communities through entrepreneurship assistance and the creation and maintenance of viable enterprises. The third, Attractive communities, raises communities' capabilities to attract tourists and skilled individuals. This program activity mainly targets small and medium-sized enterprises (SME) and non-profit organizations (NPO). Two grants and contributions programs support

it, namely the Community diversification program and the national Community futures program.

#### *Enterprise competitiveness*

This program activity enables enterprises to improve their performance and competitiveness through higher productivity, earned income, all of which help create conditions conducive to sustainable growth. Underpinning this program activity are two objectives: the first, Development of enterprises' skills, fosters an increase in capabilities with respect to management, innovation, adoption of advanced technology, market development, and integration with globalized production chains. Notably, it encourages support for organizations that are dedicated to improving the strategic capabilities of small and medium-sized enterprises (SME) in order to enhance their performance and facilitate their adjustment. The second objective, Strategic enterprises, supports the establishment and first expansion phases of enterprises in economic activities deemed strategic to a region's development in order to consolidate the economic base of the regions. This program activity mainly targets SMEs and non-profit organizations (NPO) and is supported by two grants and contributions programs, namely the Business and regional growth program and the Canadian apparel and textile industries program (CANtex).

#### *Competitive positioning of sectors and regions*

This program activity improves the international competitiveness of the regions by enhancing their knowledge and competitive advantages on the world stage. It has two objectives. The first, Growth Poles, develops and consolidates growth poles by fostering innovation and networking among knowledge players (universities and research institutes and centres, enterprises and groups of enterprises, and technology brokers), the development of a critical mass of knowledge, and the enhancement and transfer of technology. The second objective, International promotion of regions, en-

hances the international competitiveness of Quebec regions through integrated promotion of locational factors (labour force, market access, infrastructure, costs and political stability), and attraction of direct foreign investment and reinvestment by foreign enterprises already established in Quebec. This program activity mainly targets small and medium-sized enterprises (SME) and non-profit organizations (NPO) and is supported by the Business and regional growth grants and contributions program.

#### *Policies, programs and initiatives*

This program activity enables the regions and communities of Quebec to benefit from adapted, consistent, and effective federal action that produces positive socio-economic repercussions, notably by generating and disseminating regional economic development knowledge that is useful to development stakeholders and by seizing business and development opportunities. This program activity is backed by four objectives: analysis and research; policies and programs; representation and influence; and cooperation and collaboration.

#### *Infrastructure*

This program activity helps improve Quebec's urban and rural municipal infrastructure and enhance citizens' quality of life. This is realized by investing in projects that increase environmental quality, support long-term economic growth, upgrade community facilities and establish modern 21st-century infrastructure through the adoption of better technology, new approaches and best practices. The Government of Canada has implemented various joint infrastructure programs in collaboration with the provinces, territories, municipalities, First Nations and private sector. The Agency has the special mandate to manage the Canada-Quebec Infrastructure Program Agreement. Projects that contribute to meeting the objectives of this program include those that improve water quality,



solve problems posed by the release of wastewater effluent, promote the safe circulation of persons and merchandise, improve public transportation and enhance citizens' quality of life through the construction of infrastructure, facilities or buildings with urban or regional economic impact. This program activity mainly targets municipalities and non-profit organizations (NPO) and is supported by the Infrastructure Canada program (contributions program).

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

*Internal services*

See introductory text.

## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	43,952,638	...	...	43,952,638	1				
...	...	1,621,125	...	1,621,125	1b	Operating expenditures			
...	...	...	20,948	20,948		Operating expenditures			
...	...	...	2,354,130	2,354,130		Transfer from: TB Vote 15 <sup>(1)</sup>			
...	...	...	3,528,542	3,528,542		TB Vote 25 <sup>(1)</sup>			
...	...	...	(720,368)	(720,368)		TB Vote 30 <sup>(1)</sup>			
...	...	...	...	...		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>			
...	43,952,638	1,621,125	5,183,252	50,757,015		Total—Vote 1	47,559,292	3,197,723	49,840,987
...	247,037,301	...	...	247,037,301	5	Grants and contributions			
...	...	19,667,156	...	19,667,156	5b	Transfer of \$450,000 from Foreign Affairs and International Trade Vote 30			
...	...	...	...	...	5c	Transfer of \$150,000 from Foreign Affairs and International Trade Vote 1 and \$150,000 from Foreign Affairs and International Trade Vote 30			
...	...	1	...	1		Transfer from: Vote 1 (Foreign Affairs and International Trade)			
...	...	...	150,000	150,000		Vote 30 (Foreign Affairs and International Trade)			
...	...	...	600,000	600,000		Transfer to Vote 10 (Foreign Affairs and International Trade)			
...	...	...	(530,921)	(530,921)		Total—Vote 5	252,575,814	14,347,723	418,066,046
...	247,037,301	19,667,157	219,079	266,923,537					
...	5,556,981	...	228,454	5,785,435	(S)	Contributions to employee benefit plans			
...	2,000	...	(1,646)	354	(S)	Minister of State—Motor car allowance	5,785,435	...	6,010,188
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	354	...	2,122
6,072	...	...	12,010	18,082		Appropriations not required for the current year	...	6,072	...
...	...	...	...	...			...	...	6,086,716
6,072	296,548,920	21,288,282	5,641,149	323,484,423		Total Ministry—Budgetary	305,920,895	17,551,518	480,006,059

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

# Program Activity

Program Activity	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community development	10,535,460	10,492,078	...	...	130,401,029	119,774,973	...	...	140,936,489	130,267,051	...	...
Enterprise competitiveness	12,063,499	11,932,485	...	...	75,894,309	75,894,309	...	...	87,957,808	87,826,794	...	...
Competitive positioning of sectors and regions	1,316,932	1,311,511	...	...	40,933,704	40,933,704	...	...	42,250,636	42,245,215	...	...
Policies, programs and initiatives	4,969,929	5,722,725	...	...	191,518	191,518	...	...	5,161,447	5,914,243	...	...
Infrastructure	2,269,794	877,326	...	...	19,502,977	15,781,310	...	...	21,772,771	16,658,636	...	...
Internal services	25,405,272	23,008,956	...	...	...	...	...	...	25,405,272	23,008,956	...	...
<b>Total Ministry—</b>	<b>56,560,886</b>	<b>53,345,081</b>	<b>...</b>	<b>...</b>	<b>266,923,537</b>	<b>252,575,814</b>	<b>...</b>	<b>...</b>	<b>323,484,423</b>	<b>305,920,895</b>	<b>...</b>	<b>...</b>
<b>Budgetary</b>												

## Source of authorities

Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	100,000	...	(80,000)	20,000	20,000	...	...	35,000
...	100,000	...	(80,000)	20,000	20,000	...	...	35,000
<b>Grants</b>								
Grants under the Community diversification program								
...	103,668,000	750,000	12,410,013	116,828,013	116,828,013	...	...	133,983,769
...	110,469,301	2,969,080	(15,357,352)	98,081,029	91,207,470	6,873,559	...	162,246,070
...	32,300,000	...	...	32,300,000	28,547,503	3,752,497	...	43,963,698
...	500,000	(325,000)	16,518	191,518	191,518	...	...	67,860
...	...	16,492,156	...	16,492,156	12,770,489	3,721,667	...	60,164,785
...	...	...	...	...	...	...	...	23,691,580
...	246,937,301	19,886,236	80,000	266,903,537	252,555,814	14,347,723	...	424,117,762
...	247,037,301	19,886,236	...	266,923,537	252,575,814	14,347,723	...	424,152,762



# Revenues

	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Operating expenditures	33,021	29,963
Grants and contributions	46,197,261	45,209,831
Adjustments to prior year's payables	4,779,135	962,187
	51,009,417	46,201,981
Proceeds from the disposal of surplus Crown assets	12,010	6,072
Miscellaneous revenues	857,024	697,664
<b>Total Ministry</b>	<b>51,878,451</b>	<b>46,905,717</b>



# SECTION 8

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Environment

Department

Canadian Environmental Assessment  
Agency

National Round Table on the Environment  
and the Economy

Parks Canada Agency

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### Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Department

#### Strategic Outcome

Canada's natural environment is conserved and restored for present and future generations.

#### Program Activity Descriptions

##### *Biodiversity—Wildlife and habitat*

This program aims to prevent biodiversity loss while still enabling sustainable use by protecting and recovering species at risk, conserving, restoring and rehabilitating significant habitats, and conserving and managing migratory birds. It also aims to ensure a coordinated and coherent national assessment, planning and action to protect biodiversity, including viable populations of species, healthy and diverse ecosystems, and genetic resources. The program includes the formation of strategic partnerships for integrated management of Canada's natural capital including stewardship and the sustainable management of landscapes. Legal and statutory responsibilities for this program include

the *Species at Risk Act*; the *Migratory Birds Convention Act*, the *Canada Wildlife Act*; and the *Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act*. International responsibilities include the United Nations Convention on Biological Diversity (1992), the Convention on International Trade in Endangered Species of Wild Flora and Fauna (CITES), and the Convention on Wetlands of International Importance, especially as Waterfowl Habitat (known as the Ramsar Convention). Contributions in support of Biodiversity-Wildlife and habitat are used as a component of this program.

##### *Water resources*

This program addresses the implications to water resources from economic growth, climate change and other factors, ensuring threats to Canada's water resources and aquatic ecosystems are minimized, and the sustainability of the resource is maintained. Conservation, protection and sustainable use of water resources are critical aspects of Canada's economic, social and ecological well-being. The program is delivered in collaboration with partners that include other federal departments, provinces and territories, and a range of non-governmental organizations. The program activity encompasses Environment Canada's contribution to addressing water issues and its role in collaborating with other departments to determine priorities for water quality, quantity, and aquatic ecosystem monitoring and research, by providing scientific information and advice to decision makers, and by building best management practices. The program supports the implementation of the *Canada Water Act*, the 1987 Federal Water Policy, the *Canadian Environmental Protection Act*, 1999, the *Fisheries Act* and the *International Boundary Waters Treaty Act*. Contributions in support of Water Resources are used as a component of this program.

### *Sustainable ecosystems*

This program aims to sustain Canada's ecosystems over the long term by working with Canadians, their governments and the private sector on ecosystem initiatives and providing them with the environmental information and tools required to incorporate social, economic and environmental considerations into their decision making and action. The ecosystem approach to environmental management focuses on maintaining the capacity of a whole system to produce ecological goods and services, such as water resources, air and water quality, and genetic resources, which maintain our economy, security, health and well-being. This program is the focal point for the development and implementation of Environment Canada's sustainability policies and strategies, information to support integrated, ecosystem-scale priority setting, community engagement in remediation of sites, youth engagement, and research and reporting on environmental status and trends. The program facilitates inter-disciplinary and cross-sectoral planning and information sharing among partners. Contributions in support of Sustainable Ecosystems are used as a component of this program.

#### *Compliance promotion and enforcement—Wildlife*

This program serves to conserve and protect the natural environment through compliance promotion and enforcement of the following wildlife-related legislation administered by Environment Canada: the *Species at Risk Act*, the *Migratory Birds Convention Act*, 1994, the *Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act*, and the *Canada Wildlife Act*. Measures to promote compliance include communication and publication of information, education, and consultation with parties affected by these statutes. The program maintains a contingent of enforcement officers, whose actions focus on ensuring and verifying conformity with laws, regulations and permits pertaining to wildlife, through several activities—which include gathering intelligence, con-



ducting inspections and pursuing investigations to take appropriate enforcement measures against alleged offenders. These actions ensure that damages and threats to biodiversity are reduced for the benefit of Canadians and the international community.

### **Strategic Outcome**

Canadians are equipped to make informed decisions on changing weather; water and climate conditions

### **Program Activity Descriptions**

#### *Weather and environmental services for Canadians*

The program activity provides weather warnings, forecasts and information to anticipate, manage and adapt to the risks and opportunities of changing weather, water and climate conditions. It involves monitoring, research and development, supercomputing, production and service delivery. Because a global effort is needed to monitor, understand and predict constantly changing weather, water and climate conditions, this program relies on various collaborators, in Canada and around the world; key ones include the World Meteorological Organization of the United Nations, as well as the media, academia and all levels of government within Canada. The program supports the Department in meeting obligations and responsibilities conferred by the *Department of the Environment Act*, the *Weather Modification Information Act*, the *Emergency Management Act* (2007) and memoranda of agreement with national meteorological and space agencies. This Government of Canada program is the only one with such a national mandate, and has the infrastructure and skills to deliver this service. Grants in support of weather and environmental services for Canadians and Contributions in support of Weather and environmental services for Canadians are used as components of this program.

*Weather and environmental services for targeted users*

The program activity provides essential decision-making tools and information to targeted sectors and their regulatory agencies to help them anticipate, manage and adapt to the risks and opportunities created by changing weather and climate conditions. This program activity involves monitoring, research, production and service delivery. It provides observations, forecasts and warnings 24 hours per day, 365 days per year and other tools tailored to users' specific needs. It requires various collaborations, within Canada (including other government departments and provincial agencies), and internationally with the World Meteorological Organization, United States Coast Guard and the International Civil Aviation Organization. This program supports the *Department of the Environment Act*; it helps other government departments meet their obligations under the *Aeronautics Act*, *Oceans Act* and the *Fisheries Act*; and supports Memoranda of Agreement with Transport Canada, National Defence and various provincial agencies. This program activity is unique, having the only national mandate, infrastructure or skills to deliver this service.

### **Strategic Outcome**

Threats to Canadians and their environment from pollution are minimized.

### **Program Activity Descriptions**

#### *Climate change and clean air*

This program is critical to protect the health of Canadians and the environment from the harmful effects of air pollutants and the impacts of greenhouse gas emissions. This will be achieved through regulating air pollutants and controlling greenhouse gas emissions; collaboration and partnerships with other levels of government and non-governmental organizations; awareness and promotion activities and programs for Canadians to reduce emissions and pollutants from ve-

hicles and consumer products; strengthening international cooperation (particularly with the United States), including implementation of international agreements related to greenhouse gas emissions and air pollutants; and advancing science-based approaches and innovative technologies in support of investment decisions, policy making, and regulations. Contributions in support of Climate change and clean air are used as a component of this program.

### *Substances and waste management*

Activities in this program reduce threats to the environment posed by pollutant and toxic releases and waste from human activities. Pollutant and toxic releases and waste may exert a direct harmful effect on plants, animals, humans and the environment due to their nature, volume or manner of release. The program assesses environmental threats posed by harmful substances and other substances of concern in terms of their fate and effects, and develops and implements prevention, reduction, elimination and management measures to deal with these substances. Contributions in support of Substances and waste management are used as a component of this program.

### *Compliance promotion and enforcement – pollution*

This program contributes to minimizing damages and threats to the natural environment and biodiversity, through the promotion and enforcement of Environment Canada-administered legislation. Program actions focus on pollution, including toxic substances, their release to air, water or land, and the import and export of hazardous waste that present a risk to the environment and/or human health. Compliance promotion initiatives provide information to regulatees on legislative requirements, the environmental benefits of compliance and the potential penalties of non-compliance. The program maintains a contingent of enforcement officers, whose activities include gathering intelligence, conducting inspections to verify compliance

with laws and regulations, and pursuing investigations to take appropriate enforcement measures against offenders. The program includes compliance analysis and planning to integrate data from all available sources in order to provide continuous feedback on program activities and results.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal Services*

See introductory text.

#### **Canadian Environmental Assessment Agency**

#### **Strategic Outcome**

Environmental considerations are taken into account in federal government decisions respecting policies, plans, programs and projects.

#### **Program Activity Descriptions**

##### *Environmental assessment support program*

This program comprises the Public participation program, James Bay Northern Quebec Agreement, the Training and guidance program and the Environmental assessment management program – the various means by which Canadians, industry, stakeholders and interested parties interact and encounter their various obligations pursuant to the *Canadian Environmental Assessment Act*. This includes public participation, information dissemination, guidance and record keeping. This is done with the goal of ensuring a transparent and rigorous environmental assessment process is applied under the auspices of the *Canadian Environmental Assessment Act*.

##### *Environmental assessment development program*

This program is aimed at developing and maintaining an effective, efficient and integrated environmental assessment process at the federal level, taking into full account the interactions with other environmental assessment, consultative and regulatory decision-making processes in Canada, as well as the trans-boundary context for environmental assessment. A sound environmental assessment process is vital to achieving the Strategic Outcome. Ensuring that environmental considerations are integrated into federal government decision-making through sound environmental assessment practices supports quality of life for Canadians, environmental sustainability and economic competitiveness.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

#### **National Round Table on the Environment and the Economy**

#### **Strategic Outcome**

Federal policy development and decisions in other key sectors are influenced by advice on sustainable development issues pertaining to the environment and the economy.

#### **Program Activity Descriptions**

##### *Advisory program on environment and economy issues*

Raising awareness and understanding among Canadians and their governments about the challenges of sustainable development and promoting viable solutions, is vital to Canada's environmental and economic future. Through this program, the National Round Table on the Environment and Economy (NRTÉE) strives to influence policy development and decision making on select sustainable development issues pertaining to the environment and the economy. The NRTÉE conducts research, analysis, and produces information and advice on selected sustainable development issues. The agency promotes its findings and recommendations through a variety of communications channels such as media relations, stakeholder briefings and other events, publications and the agency website to influence policy and decisions of policy-makers in the federal government and other key sectors such as other levels of government, industry and non-government organizations across the country.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.



Ministerial approval, resulting in established national parks and national marine conservation areas and designated national historic sites of Canada and other heritage places. Canada's national parks and national marine conservation areas, as well as the persons, places and events of national historic significance to Canada are symbols to the world and are part of the fabric of the nation. Preservation of Canada's natural and cultural heritage and making it available to Canadians for discovery and enjoyment is of key importance. Establishing heritage places is essential to enhancing pride, encouraging stewardship and giving expression to our identity as Canadians, and involving Canada in the internationally shared objective of protecting and commemorating the best of the world's natural and cultural heritage.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

sites managed by Parks Canada and influencing the commemorative integrity of those managed or owned by third parties; the protection and management of cultural resources under the administration of Parks Canada; and, the sustainable use of national marine conservation areas including protection of unique marine ecosystems. This program also includes fulfilling legal responsibilities assigned to Parks Canada by the *Species at Risk Act* and the *Canadian Environmental Assessment Act*. The protection of Canada's most special natural and cultural resources ensures that current and future generations will enjoy a system of protected heritage places.

*Townsite and thoroughway infrastructure*

This program involves managing, operating and providing municipal services to five townsite communities within Canada's national parks. It also involves the operation of provincial and inter-provincial highways and waterways that connect communities and pass through national parks and national historic sites.

*Public appreciation and understanding*

This program activity aims to increase Canadians' understanding, appreciation, support and engagement with respect to the natural and historical heritage of Parks Canada administered places. This is accomplished by reaching Canadians at home, at leisure, at school and in their communities through relevant and effective communication and public outreach education initiatives as well as by engaging many stakeholders and partners in the development and implementation of the Agency's future direction.

*Heritage places establishment*

This program includes systems planning, completing feasibility studies, research, consulting with stakeholders and the public, negotiating with other governments and Aboriginal organizations and obtaining

**Strategic Outcome**

Canadians have a strong sense of connection, through meaningful experiences, to their national parks, national historic sites and national marine conservation areas and these protected places are enjoyed in ways that leave them unimpaired for present and future generations.

**Program Activity Descriptions**

*Visitor experience*

This program supports the opportunities provided for the approximately 22 million person visits that are made annually to Canada's national parks, national historic sites and national marine conservation areas by Canadians and international visitors. The visitor experience is the sum total of a visitor's personal interaction with the protected heritage place that helps them create meaning and establish connection with the place. The experience begins with awareness of the site, followed by planning the visit, travelling to and welcoming and orientation upon arrival. During the visitor's time on site, it includes participation in recreational and interpretive activities and the use of accommodation, trails, facilities, services and supporting infrastructure. This is followed by departure and the post-visit relationship. Investments in the different stages of the visitor experience cycle facilitate opportunities for enjoyment and learning, leading to a sense of personal connection and the continued relevance of Canada's protected heritage places for Canadians.

*Heritage resources conservation*

This program includes maintenance or restoration of ecological integrity in national parks through protection of natural resources and natural processes; ensuring the commemorative integrity of national historic

## Ministry Summary

	Source of authorities					Disposition of authorities				
	Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
		Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	\$	\$	\$	\$	\$		\$	\$	\$	\$
	...	652,480,455	...	...	652,480,455	1				
	...	...	126,155,164	...	126,155,164	1b				
	...	...	1	...	1	1c				
	...	...	...	81,500	81,500					
	...	...	...	1,353,378	1,353,378					
	...	...	...	167,208	167,208					
	...	...	...	25,017,658	25,017,658					
	...	...	...	38,832,161	38,832,161					
	...	...	...	(720,300)	(720,300)					
	...	...	...	(21,723,877)	(21,723,877)					
Department										
Operating expenditures										
Transfer of \$81,500 from Treasury Board Vote 1										
Transfer of \$1,353,378 from Environment Vote 10										
Transfer from: Vote 1 (Treasury Board)										
Vote 10										
TB Vote 15 <sup>(1)</sup>										
TB Vote 25 <sup>(1)</sup>										
TB Vote 30 <sup>(1)</sup>										
Transfer to Vote 1 (Fisheries and Oceans)										
Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(*)</sup>										
Total—Vote 1		652,480,455	126,155,165	43,007,728	821,643,348		763,861,638	57,781,710	...	807,166,670
Capital expenditures		41,662,400	...	...	41,662,400	5				
Transfer of \$325,000 from National Defence Vote 5		...	7,117,500	...	7,117,500	5b				
Transfer from: Vote 5 (National Defence)		...	...	325,000	325,000					
TB Vote 33 <sup>(1)</sup>		...	...	7,444,848	7,444,848					
Total—Vote 5		41,662,400	7,117,500	7,769,848	56,549,748		45,932,023	10,617,725	...	47,460,313
Grants and contributions		93,398,106	...	...	93,398,106	10				
Transfer of \$605,175 from Fisheries and Oceans		...	2,360,000	...	2,360,000	10b				
Vote 10		...	1	...	1					
Transfer of \$75,000 from Transport Vote 10		...	...	605,175	605,175	10c				
Transfer from: Vote 10 (Fisheries and Oceans)		...	...	75,000	75,000					
Vote 10 (Transport)		...	...	(1,353,378)	(1,353,378)					
Transfer to: Vote 1		...	...	(66,968)	(66,968)					
Vote 10 (Foreign Affairs and International Trade)		...	...	(500,000)	(500,000)					
Vote 25		...	...	(590,000)	(590,000)					
Vote 70 (Industry)		...	...	...	...					
Total—Vote 10		93,398,106	2,360,001	(1,830,171)	93,927,936		72,471,998	21,455,938	...	115,473,872
Contributions to employee benefit plans		84,495,565	...	6,330,028	90,825,593	(S)	90,825,593	...	...	96,312,176
Minister of the Environment—Salary and motor car allowance		77,516	...	20	77,536	(S)	77,536	...	...	64,935
Spending of proceeds from the disposal of surplus Crown assets	1,373,297	...	...	877,611	2,250,908	(S)	1,612,320	...	638,588	713,449
Nature conservancy of Canada	...	...	33,695,148	...	33,695,148	(S)	33,695,148	...	...	21,700,000
Total Department—Budgetary	1,373,297	872,114,042	169,327,814	56,155,064	1,098,970,217		1,008,476,256	89,855,373	638,588	1,088,891,415



Canadian Environmental Assessment Agency

...	27,134,473	...	...	27,134,473	15	Program expenditures	...	...	26,426,963	5,532,600	...	26,140,611
...	...	2,100,000	...	2,100,000	15b	Program expenditures	...	...	...	...	...	2,893,518
...	...	...	3,284	3,284		Transfer from: TB Vote 15 <sup>(1)</sup>	...	...	3,131,526	...	...	...
...	...	...	1,139,746	1,139,746		TB Vote 25 <sup>(1)</sup>	...	...	...	963	...	...
...	...	...	1,582,060	1,582,060		TB Vote 30 <sup>(1)</sup>	...	...	...	...	...	...
...	27,134,473	2,100,000	2,725,090	31,959,563		Total—Vote 15	...	...	26,426,963	5,532,600	...	26,140,611
...	...	...	259,091	3,131,526	(S)	Contributions to employee benefit plans	...	...	...	...	...	...
663	...	...	300	963	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	963	...	...
663	30,006,908	2,100,000	2,984,481	35,092,052		Total Agency—Budgetary	...	...	29,558,489	5,533,563	...	29,034,129

National Round Table on the Environment and the Economy

...	4,809,974	...	...	4,809,974	20	Program expenditures	...	...	4,914,463	303,920	...	4,726,136
...	...	...	868	868		Transfer from: TB Vote 15 <sup>(1)</sup>	...	...	...	...	...	426,005
...	...	...	241,291	241,291		TB Vote 25 <sup>(1)</sup>	...	...	449,334	...	...	...
...	...	...	166,250	166,250		TB Vote 30 <sup>(1)</sup>	...	...	...	...	25	...
...	4,809,974	...	408,409	5,218,383	(S)	Total—Vote 20	...	...	...	...	...	...
...	...	...	10,139	449,334	(S)	Contributions to employee benefit plans	...	...	...	...	...	...
...	439,195	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...	25	...
...	...	...	25	25			...	...	...	...	25	...
...	5,249,169	...	418,573	5,667,742		Total Agency—Budgetary	...	...	5,363,797	303,920	25	5,152,141

Parks Canada Agency

44,438,248	531,093,209	...	...	575,531,457	25	Program expenditures	...	...	...	...	...	...
...	...	22,212,165	...	22,212,165	25b	Transfer of \$73,500 from National Defence Vote 5 and \$200,000 from National Defence Vote 1	...	...	...	...	...	...
...	...	...	200,000	200,000		Transfer from: Vote 1 (National Defence)	...	...	...	...	...	...
...	...	...	73,500	73,500		Vote 5 (National Defence)	...	...	...	...	...	...
...	...	...	500,000	500,000		Vote 10	...	...	...	...	...	...
...	...	...	739,656	739,656		TB Vote 15 <sup>(1)</sup>	...	...	...	...	...	...
...	...	...	11,498,220	11,498,220		TB Vote 30 <sup>(1)</sup>	...	...	...	...	...	...
...	...	...	(7,308,428)	(7,308,428)		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(1,2)</sup>	...	...	...	...	...	...
44,438,248	531,093,209	22,212,165	5,702,948	603,446,570		Total—Vote 25	...	...	504,032,705	...	99,413,865	715,550,464
...	500,000	...	...	500,000	30	Payments to the New Parks and Historic Sites Account	...	...	500,000	...	...	500,000
...	47,942,197	...	7,364,796	55,306,993	(S)	Contributions to employee benefit plans	...	...	55,306,993	...	...	56,249,170

## Ministry Summary- Concluded

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
\$	\$	\$	\$	\$		(S)		\$	\$	\$	\$
...	111,000,000	...	7,172,207	118,172,207				118,172,207	...	...	113,416,016
44,438,248	690,535,406	22,212,165	20,239,951	777,425,770			Total Agency—Budgetary	678,011,905	...	99,413,865	885,715,650
45,812,208	1,597,905,525	193,639,979	79,798,069	1,917,155,781			Total Ministry—Budgetary	1,721,410,447	95,692,856	100,052,478	2,008,793,335

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

# Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Climate change and clean air	131,750,798	94,222,440		13,172,000	11,079,501		34,101,720	13,883,452		1,043,615	929,733		...	...		177,980,903	118,255,660	
Weather and environmental services for Canadians	160,404,395	160,072,643		15,201,908	10,519,707		4,663,752	4,419,884		6,636,128	2,576,569		...	...		173,633,927	172,435,665	
Substances and waste management	91,340,787	81,157,054		2,033,000	1,662,503		2,461,085	2,461,085		2,230,713	1,989,320		...	...		93,604,159	83,291,322	
Biodiversity—Wildlife and habitat	79,295,745	74,760,974		2,530,000	1,942,610		63,659,708	62,741,056		1,641,624	664,262		...	...		143,843,829	138,780,378	
Water resources	113,433,220	112,886,940		11,651,840	9,887,008		1,288,000	1,288,000		17,604,939	16,418,265		...	...		108,768,121	107,643,683	
Sustainable ecosystems	47,644,580	42,556,383		2,764,000	2,684,304		21,338,469	21,338,469		1,014,395	398,562		...	...		70,732,654	66,180,594	
Compliance promotion and enforcement—Pollution													...	...				
Weather and environmental services for targeted users	47,737,777	41,712,811		1,599,996	1,573,981		35,200	35,200		88,505	55,011		...	...		49,284,468	43,266,981	
Compliance promotion and enforcement—Wildlife	60,690,734	57,998,966		1,780,351	1,355,880		75,150	...		38,181,287	35,297,285		...	...		24,364,948	24,057,561	
Internal services	18,552,568	17,328,802		310,653	187,461		...	...		78,565	48,833		...	...		18,784,656	17,467,430	
	232,589,551	232,134,365		5,506,000	5,039,068		...	...		122,999	76,451		...	...		237,972,552	237,096,982	
Sub-total	983,440,155	914,831,378		56,549,748	45,932,023		127,623,084	106,167,146		68,642,770	58,454,291		...	...		1,098,970,217	1,008,476,256	
Revenues netted against expenditures	(68,642,770)	(58,454,291)		...	...		...	...		(68,642,770)	(58,454,291)		...	...		...	...	
<b>Total Department—Budgetary</b>	<b>914,797,385</b>	<b>856,377,087</b>		<b>56,549,748</b>	<b>45,932,023</b>		<b>127,623,084</b>	<b>106,167,146</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>1,098,970,217</b>	<b>1,008,476,256</b>	
<b>Canadian Environmental Assessment Agency</b>																		
Environmental assessment support program	21,937,351	16,210,713		...	...		6,015,000	2,842,203		8,001,000	3,720,010		...	...		19,951,351	15,332,906	
Environmental assessment development program	4,056,320	3,304,056		...	...		300,000	220,500		...	...		...	...		4,356,320	3,524,556	
Internal services	10,784,381	10,701,027		...	...		...	...		...	...		...	...		10,784,381	10,701,027	
Sub-total	36,778,052	30,215,796		...	...		6,315,000	3,062,703		8,001,000	3,720,010		...	...		35,092,052	29,558,489	
Revenues netted against expenditures	(8,001,000)	(3,720,010)		...	...		...	...		(8,001,000)	(3,720,010)		...	...		...	...	
<b>Total Agency—Budgetary</b>	<b>28,777,052</b>	<b>26,495,786</b>		<b>...</b>	<b>...</b>		<b>6,315,000</b>	<b>3,062,703</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>35,092,052</b>	<b>29,558,489</b>	

## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>National Round Table on the Environment and the Economy</b>												
Advisory program on environment and economy issues	3,740,526	3,661,803	...	...	...	...	...	...	...	...	3,740,526	3,661,803
Internal services	1,927,216	1,701,994	...	...	...	...	...	...	...	...	1,927,216	1,701,994
<b>Total Agency—Budgetary</b>	<b>5,667,742</b>	<b>5,363,797</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>5,667,742</b>	<b>5,363,797</b>
<b>Parks Canada Agency</b>												
Visitor experience	230,796,973	225,156,482	33,919,999	33,919,999	3,820,086	3,820,086	...	...	...	...	268,537,058	262,896,567
Heritage resources conservation	148,367,107	142,060,187	11,707,821	11,707,821	4,993,473	4,993,473	...	...	...	...	165,068,401	158,761,481
Townsite and thoroughway infrastructure	96,544,361	41,014,503	63,104,447	63,104,447	246,153	246,153	...	...	...	...	159,894,961	104,365,103
Public appreciation and understanding	50,615,031	48,906,562	445,616	445,616	4,958,361	3,528,066	...	...	...	...	56,019,008	52,880,244
Heritage places establishment	37,262,895	11,631,894	1,471,382	1,471,382	1,064,402	1,064,402	...	...	...	...	39,798,679	14,167,678
Internal services	87,120,206	83,953,375	987,457	987,457	...	...	...	...	...	...	88,107,663	84,940,832
<b>Total Agency—Budgetary</b>	<b>650,706,573</b>	<b>552,723,003</b>	<b>111,636,722</b>	<b>111,636,722</b>	<b>15,082,475</b>	<b>13,652,180</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>777,425,770</b>	<b>678,011,905</b>
<b>Total Ministry—Budgetary</b>	<b>1,599,948,752</b>	<b>1,440,959,673</b>	<b>168,186,470</b>	<b>157,568,745</b>	<b>149,020,559</b>	<b>122,882,029</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,917,155,781</b>	<b>1,721,410,447</b>



# Transfer Payments

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
Department Grants								
...	25,000,000	...	(5,043,378)	19,956,622	...	19,956,622	...	...
...	2,000,000	...	...	2,000,000	2,000,000	...	...	1,542,772
...	...	33,695,148	...	33,695,148	33,695,148	...	...	21,700,000
...	44,000	...	...	44,000	41,000	3,000	...	41,000
...	27,044,000	33,695,148	(5,043,378)	55,695,770	35,736,148	19,959,622	...	23,283,772
Contributions								
...	1,200,000	...	(92,393)	1,107,607	1,107,607	...	...	28,830,000
...	...	500,000	686,000	1,186,000	1,186,000	...	...	1,080,637
...	11,769,000	...	(223,272)	11,545,728	11,544,518	1,210	...	11,994,490
...	...	...	25,000	25,000	25,000	...	...	25,000
...	...	...	355,000	355,000	355,000	...	...	1,451,800
...	5,044,000	...	(1,159,542)	3,884,458	3,870,265	14,193	...	4,113,528
...	3,400,000	...	(366,850)	3,033,150	3,033,150	...	...	3,142,125
...	3,069,000	...	(937,800)	2,131,200	2,131,200	...	...	2,388,564
...	2,200,000	...	...	2,200,000	1,598,394	601,606	...	1,450,000
...	1,390,000	...	235,000	1,625,000	1,625,000	...	...	950,000
...	7,527,447	...	(85,000)	7,442,447	7,441,931	516	...	7,963,760
...	...	...	252,000	252,000	242,496	9,504	...	457,228
...	13,638,568	...	(767,412)	12,871,156	12,864,532	6,624	...	15,182,970
...	1,036,392	...	171,608	1,208,000	1,208,000	...	...	1,301,000
...	8,290,960	...	(418,732)	7,872,228	7,860,232	11,996	...	6,916,326
...	2,203,103	...	(51,135)	2,151,968	2,135,949	16,019	...	5,089,893
...	445,000	200,000	1,637,366	2,282,366	2,282,366	...	...	2,808,641
...	2,537,851	1,660,001	3,854,488	8,052,340	7,223,324	829,016	...	18,744,138
...	2,167,785	...	75,150	2,242,935	2,242,935	...	...	...

## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...
...	175,000	...	5,520	179,253	1,267	...	...
...	160,000	...	18,211	178,211	...	...	...
...	100,000	...	...	95,635	4,365	...	...
...	66,354,106	2,360,001	3,213,207	70,430,998	1,496,316	...	113,890,100
...	93,398,106	36,055,149	(1,830,171)	106,167,146	21,455,938	...	137,173,872
<b>Assessed contribution to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)</b>							
<b>Assessed contribution to the Convention on Wetlands of International Importance (Ramsar Convention)</b>							
<b>Assessee contribution to the Organization for Economic Co-operation and Development (OECD)</b>							
<b>Total—Contributions</b>							
<b>Total Department</b>							
<b>Canadian Environmental Assessment Agency</b>							
<b>Contributions</b>							
...	3,669,000	2,100,000	...	2,842,203	2,926,797	...	1,665,083
...	300,000	...	...	...	300,000	...	23,711
...	246,000	...	...	220,500	25,500	...	245,500
...	4,215,000	2,100,000	...	3,062,703	3,252,297	...	1,934,294
<b>Parks Canada Agency</b>							
<b>Grants</b>							
...	22,700	...	...	22,700	...	...	22,700
...	...	250,000	...	250,000	...	...	...
...	22,700	250,000	...	272,700	...	...	22,700
<b>Contributions</b>							
...	189,300	6,130,000	4,871,055	9,760,060	...	1,430,295	8,026,031
...	3,050,000	...	569,420	3,619,420	...	...	8,828,309
...	3,239,300	6,130,000	5,440,475	13,379,480	...	1,430,295	16,854,340
...	3,262,000	6,380,000	5,440,475	13,652,180	...	1,430,295	16,877,040
...	100,875,106	44,535,149	3,610,304	122,882,029	24,708,235	1,430,295	155,985,206

(S) Statutory transfer payment.

# Details of Respendable Amounts

Department	Authorities available for use in the current year		Authorities used in the current year		Authorities used in the previous year	
	\$	\$	\$	\$	\$	\$
<b>Budgetary (respendable revenues)</b>						
Climate change and clean air						
Realty	...	...	...	...	28,138	...
Scientific and professional services	1,043,615	762,630	1,390,179	...	...	...
Regulatory services	...	167,103	...	...	...	...
Weather and environmental services for Canadians	1,043,615	929,733	1,418,317	...	...	...
Information products	1,222,558	1,020,066	1,977,976	...	...	...
Realty	1,578,888	494,583	659,505	...	...	...
Scientific and professional services	3,834,682	1,061,777	1,435,376	...	...	...
Regulatory services	...	143	...	...	...	...
Substances and waste management	6,636,128	2,576,569	4,072,857	...	...	...
Information products	...	5,387	...	...	5,678	...
Realty	...	31,184	4,782	...	...	...
Scientific and professional services	265,716	573,435	840,392	...	...	...
Regulatory services	1,914,800	1,379,314	1,396,343	...	...	...
Reporting services	50,197	...	...	...	...	...
Biodiversity—Wildlife and habitat	2,230,713	1,989,320	2,247,195	...	...	...
Information products	...	94,052	23,643	...	...	...
Realty	564,654	194,991	148,050	...	...	...
Scientific and professional services	627,940	165,692	78,701	...	...	...
Regulatory services	449,030	209,527	244,490	...	...	...
Water resources	1,641,624	664,262	494,884	...	...	...
Information products	2,168,139	6,793,732	7,402,014	...	...	...
Realty	67,542	180,883	201,604	...	...	...
Scientific and professional services	15,369,258	9,443,650	9,997,753	...	...	...
Sustainable ecosystems	17,604,939	16,418,265	17,601,371	...	...	...
Realty	766,787	375,583	315,080	...	...	...
Scientific and professional services	247,608	22,979	30,522	...	...	...
	1,014,395	398,562	345,602	...	...	...
Compliance promotion and enforcement—Pollution	77,156	47,957	53,562	...	...	...
Realty	11,349	7,054	6,090	...	...	...
Scientific and professional services	88,505	55,011	59,652	...	...	...
Weather and environmental services for targeted users	25,612,127	32,099,335	32,627,355	...	...	...
Information products	...	10,530	61,911	...	...	...
Realty	12,515,110	3,187,420	3,038,255	...	...	...
Scientific and professional services	54,050	...	...	...	...	...
Miscellaneous	38,181,287	35,297,285	35,727,521	...	...	...
Compliance promotion and enforcement—Wildlife	...	...	1,498	...	...	...
Information products	78,565	48,833	32,156	...	...	...
Realty	78,565	48,833	33,654	...	...	...
Internal services	...	...	2,452	...	...	...
Information products	122,999	76,451	219,623	...	...	...
Realty	122,999	76,451	222,075	...	...	...
Mackenzie gas project—Realty	...	...	9,268	...	...	...
<b>Total Department</b>	<b>68,642,770</b>	<b>58,454,291</b>	<b>62,232,396</b>	...	...	...
<b>Canadian Environmental Assessment Agency</b>						
<b>Budgetary (respendable revenues)</b>						
Environmental assessment support program	100,000	134,248	237,771	...	...	...
Revenues received from other government departments:	150,000	181,306	70,087	...	...	...
External revenues:	7,751,000	3,404,456	2,685,409	...	...	...
Training, information and publications	...	...	...	...	...	...
Training, information and publications	...	...	...	...	...	...
Environmental assessment services	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>8,001,000</b>	<b>3,770,010</b>	<b>2,993,267</b>	...	...	...
<b>Total Ministry—Budgetary</b>	<b>76,643,770</b>	<b>62,174,301</b>	<b>65,225,663</b>	...	...	...

## Revenues

	Current year		Previous year	
	\$		\$	
<b>Department</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of transfer payments	639,987		317,642	
Reimbursement of operating and maintenance expenditures	639,253		1,076,850	
Adjustments to prior year's payables	3,821,587		1,584,955	
	5,100,827		2,979,447	
<b>Sales of goods and services—</b>				
Lease and use of public property	1,439,429		1,713,375	
<b>Services of a regulatory nature—</b>				
Oceans disposal	1,181,630		763,061	
Bird hunting permits	3,211,822		2,311,232	
Miscellaneous fines	1,128,188		1,248,193	
	5,521,640		4,322,486	
<b>Services of a non-regulatory nature—</b>				
Hydrometric recoveries	7,790,785		8,221,022	
Other water related recoveries	607,406		396,560	
NAV Canada	773,950		1,096,302	
Sundries	7,518,182		9,029,285	
	16,690,323		18,743,169	
<b>Sales of goods and information products—</b>				
Hydrometric recoveries	6,261,269		8,206,822	
NAV Canada	15,819,625		16,447,365	
Sundries	17,623,417		19,165,491	
	39,704,311		43,819,678	
<b>Other fees and charges</b>	4,476,590		3,553,742	
	67,832,293		72,152,450	
<b>Proceeds from the disposal of surplus Crown assets</b>	877,611		1,373,297	
<b>Miscellaneous revenues—</b>				
Deferred revenues	540,500		...	
Sundries	837,648		164,916	
	1,378,148		164,916	
<b>Total Department</b>	<b>75,188,879</b>		<b>76,670,110</b>	
<b>Canadian Environmental Assessment Agency</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	11,359		8,219	

	Current year		Previous year	
	\$		\$	
<b>Adjustments to prior year's payables</b>	51,059		157,649	
	62,418		165,868	
<b>Sales of goods and services—</b>				
Services of a non-regulatory nature	2,877,608		3,215,480	
Proceeds from the disposal of surplus Crown assets	300		663	
Miscellaneous revenues	337		105	
<b>Total Agency</b>	<b>2,940,663</b>		<b>3,382,116</b>	
<b>National Round Table on the Environment and the Economy</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	1,145		16,549	
Adjustments to prior year's payables	11,655		29,940	
	12,800		46,489	
<b>Proceeds from the disposal of surplus Crown assets</b>	25		...	
<b>Miscellaneous revenues</b>	2,800		1,572	
<b>Total Agency</b>	<b>15,625</b>		<b>48,061</b>	
<b>Parks Canada Agency</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures	2,019,214		2,525,769	
<b>Sales of goods and services—</b>				
Lease and use of public property	22,875,068		23,091,538	
Services of a non-regulatory nature	84,670,196		85,264,790	
Sales of goods and information products	774,338		675,257	
Other fees and charges	6,170,443		2,809,417	
	114,490,045		111,841,002	
<b>Miscellaneous revenues</b>	45,457		29,498	
<b>Total Agency</b>	<b>116,554,716</b>		<b>114,396,269</b>	
<b>Ministry Summary</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures	7,195,259		5,717,573	
Sales of goods and services	185,199,946		187,208,932	
Proceeds from the disposal of surplus Crown assets	877,936		1,373,960	
Miscellaneous revenues	1,426,742		196,091	
<b>Total Ministry</b>	<b>194,699,883</b>		<b>194,496,556</b>	



# SECTION 9

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Financial Consumer Agency of Canada

Financial Transactions and Reports  
Analysis Centre of Canada

Office of the Superintendent of Financial  
Institutions

PPP Canada Inc.

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## 9.2 FINANCE

*Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Department****Strategic Outcome**

A strong and sustainable economy, resulting in increasing standards of living and improved quality of life for Canadians.

**Program Activity Descriptions***Transfer and taxation payment programs*

The *Financial Administration Act* created the Department of Finance with a mandate that includes the supervision, control and direction of all matters relating to the financial affairs of Canada not by law assigned to the Treasury Board or any other minister. This program activity administers transfer and taxation payments to provinces and territories in accordance with legislation and negotiated agreements to provide for fiscal equalization and support for health and social programs and other shared priorities. Also included are commitments and agreements with international financial institutions aimed at aiding in the economic advancement of devel-

oping countries. In addition, from time to time, the government will enter into agreements or enact legislation to respond to unforeseen pressures. These commitments can result in payments, generally statutory transfers for payments, to a variety of recipients including individuals, organizations and other levels of government.

*Treasury and financial affairs*

Provides direction of Canada's debt management activities, including the funding of interest costs for the debt and service costs for new borrowings. In addition, the program manages investments in financial assets needed to establish a prudent liquidity position. This program supports the ongoing refinancing of government debt coming to maturity, the execution of the budget plan and other financial operations of the government, including governance of the borrowing activities of major government backed entities such as crown corporations. This program activity is also responsible for the system of circulating Canadian currency (bank notes and coins) to meet the needs of the economy.

*Economic and fiscal policy framework*

This program activity is the primary source of advice and recommendations to the Minister of Finance regarding issues, policies and programs of the Government of Canada related to the areas of economic and social policy, federal-provincial fiscal relations, financial affairs, tax matters and international trade and finance. The work conducted by this program activity involves extensive research, analysis, and consultation and collaboration with partners in both the public and private sectors including the government, Cabinet and Treasury Board, Parliament and parliamentary committees, the public and Canadian interest groups, departments, agencies and Crown Corporations, provincial and territorial governments, financial market participants, the international economic and fi-

nance community and the international trade community. In addition, this program manages the negotiation of agreements, drafting of legislation and sponsoring of bills through the parliamentary process that are subsequently administered by other program activities within the departments and by other government departments and agencies. The aim of this program activity is to create a sound and sustainable fiscal and economic framework that will generate sufficient revenues and provide for the management of expenditures in line with the Budget Plan and financial operations of the Government of Canada.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions***Internal services*

See introductory text.

**Auditor General****Strategic Outcome**

Through legislative auditing, we contribute to a well-managed and accountable government for Canadians.

**Program Activity Descriptions***Legislative auditing*

We conduct independent audits and studies that provide objective information, advice and assurance to Parliament, government and Canadians.

## Canada Deposit Insurance Corporation

### Strategic Outcome

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

## Canadian International Trade Tribunal

### Strategic Outcome

Fair, timely and transparent disposition of international trade cases, procurement cases and government-mandated inquiries within the Tribunal's jurisdiction.

### Program Activity Descriptions

#### *Adjudication of trade cases (quasi-judicial role)*

The Tribunal's adjudicative mandate is to provide a fair, timely and transparent trade remedies system to Canada's business sector, thereby preserving confidence in the Canadian market, to the benefit of Canadian businesses and consumers. The Tribunal acts as an independent, quasi-judicial, decision-making body that derives its adjudication authority from the *Canadian International Trade Tribunal Act*, the *Special Import Measures Act* (SIMA), the *Customs Act* and the *Excise Tax Act*. It operates within Canada's trade remedies system to apply existing policies and laws on trade agreements seeking to address unfair competition in the domestic market or provide emergency protection against imported items that are seen to cause injury to a domestic industry. The Tribunal also hears appeals from decisions of the Canada Revenue Agency (CRA) and Canada Border Services Agency (CBSA). It has also been designated as the bid challenge authority under the Agreement on Internal Trade (AIT), the North

American Free Trade Agreement (NAFTA) and the World Trade Organization (WTO) Agreement on Government Procurement (AGP) against the federal government procurement process.

In its quasi-judicial role, the Tribunal's caseload is comprised of the following:

Unfair trade cases – inquiries under SIMA into whether dumped and/or subsidized imports have caused or are threatening to cause injury to a Canadian industry;

Bid challenges – inquiries into complaints by potential suppliers concerning federal government procurement under NAFTA, the AIT and the AGP;

Appeals of decisions of the CBSA made under the *Customs Act* and SIMA, and decisions of the CRA under the *Excise Tax Act*; and

Safeguard cases – inquiries into whether the rapid build-up of imports from China, or from around the world, is causing injury to a Canadian industry.

#### *General economic inquiries and references (advisory role)*

In its advisory role, the Tribunal's caseload is comprised of three types of cases. First, the Tribunal plays an advisory role when requested by Government to recommend measures to alleviate injury to domestic producers pursuant to a safeguard inquiry. Periodically, the Government may also direct the Tribunal to inquire into general economic, trade or tariff matters. In such inquiries, the Tribunal has the power to conduct research, receive submissions, hold hearings and report with recommendations, as required, to the Government or the Minister of Finance. When these requests arise, the Tribunal faces a strain on its resources and must meet very strict government imposed deadlines.

Finally, the Tribunal has received a standing reference from the Minister of Finance to investigate requests

from domestic producers for tariff (import tax) relief on imported textile inputs for use in their manufacturing operations and make recommendations to the Minister that would maximize the net economic benefits to Canada.

In its advisory role, the Tribunal's caseload is comprised of the following:

Safeguard cases – where the Tribunal finds injury to a Canadian industry, the Governor in Council may request the Tribunal to recommend appropriate measures for dealing with the build-up of imports;

General economic, trade and tariff inquiries referred by the Government – inquiries and advice on such economic, trade and tariff issues as are referred to the Tribunal by the Governor in Council or the Minister of Finance; and

Standing tariff reference referred by the Minister of Finance – investigations into requests from Canadian producers for tariff relief on imported textile inputs that they use in their production.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

See introductory text.



## Financial Consumer Agency of Canada

### Strategic Outcome

The Financial Consumer Agency of Canada (FCAC) has five objectives:

- supervise financial institutions to ensure they comply with federal consumer protection measures (known as consumer provisions) that apply to them;
- promote the adoption by financial institutions of policies and procedures designed to implement the consumer provisions;
- monitor the compliance of financial institutions with voluntary codes of conduct and any other public commitments they have made to protect the interests of consumers;
- promote awareness of the obligations of financial institutions; and
- foster an understanding of financial services and issues relating to financial services.

### Program Activity Descriptions

#### *Financial Consumer Agency of Canada*

We provide consumer information and oversee financial institutions to ensure that they comply with federal consumer protection measures.

## Financial Transactions and Reports Analysis Centre of Canada

### Strategic Outcome

FINTRAC's detection and deterrence of money laundering and terrorist financing contributes to the public safety of Canadians and helps protect the integrity of Canada's financial system.

### Program Activity Descriptions

#### *Detection and deterrence of money laundering and terrorist financing*

Within this program activity, FINTRAC undertakes activities related to the collection of financial information and the production and dissemination of financial intelligence. In addition, the Centre undertakes activities to ensure compliance by reporting entities with their obligations under Part I of the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

See introductory text.

## Office of the Superintendent of Financial Institutions

### Strategic Outcome

A safe and sound Canadian financial system.

### Program Activity Descriptions

#### *Regulation and supervision of federally regulated financial institutions*

This program involves regulating and supervising federally regulated financial institutions (FRFIs) to determine whether they are in sound financial condition and are complying with their governing law and supervisory requirements; monitoring the financial and economic environment to identify issues that may impact these institutions negatively; and, intervening in a

timely manner to protect depositors and policyholders from undue loss, while recognizing that management and boards of directors are ultimately responsible, and that financial institutions can fail. Costs for this program are recovered through base assessments and user fees and charges paid by the federally regulated financial institutions covered under the *Bank Act*, *Trust and Loan Companies Act*, *Insurance Companies Act* and the *Cooperative Credit Associations Act*. The Office of the Superintendent of Financial Institutions also receives revenues for cost-recovered services to provinces, for which it provides supervision of their institutions on a fee for service basis.

#### *Regulation and supervision of federally regulated private pension plans*

This program involves regulating and supervising federally regulated private pension plans to determine whether they are meeting minimum plan funding requirements and are complying with their governing law and supervisory requirements. This program provides risk assessments of pension plans covering employees in federally regulated areas of employment; timely and effective intervention and feedback to protect the financial interests of plan members and beneficiaries from undue loss, while recognizing that plan administrators are ultimately responsible, and that plans can fail; a balanced relevant regulatory framework; and a prudentially effective and responsive approvals process. This program incorporate risk assessment and intervention, regulation and guidance, and approvals and precedents related to federally regulated private pension plans under the *Pension Benefits Standards Act, 1985*. The costs for this program are recovered from pension plan fees based on the number of members in each federally regulated pension plan.

### Strategic Outcome

A financially sound and sustainable Canadian public retirement income system.



## Program Activity Descriptions

### *Actuarial valuation and advisory services*

The federal government and the provinces, through the Canada Pension Plan (CPP), public sector pension arrangements and other social programs have made commitments to Canadians and have taken on emanated responsibility for the financing of these commitments. Some are long-term and it is important that decision-makers, parliamentarians and the public understand these and the inherent risks. This program plays a vital and independent role in this process. It provides checks and balances on the future costs of the different pension plans under its responsibilities. This program provides a range of actuarial services, under legislation, to the CPP and some federal government departments. It conducts statutory actuarial valuations of the CPP, Old Age Security (OAS) and Canada Student Loans programs, and pension and benefits plans covering the Federal Public Service, the Canadian Forces, the Royal Canadian Mounted Police (RCMP), federally appointed judges, and Members of Parliament. The Office of the Chief Actuary (OCA) is funded by fees charged for its actuarial valuation and advisory services and by an annual parliamentary appropriation.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

## Program Activity Descriptions

### *Internal services*

See introductory text.

## PPP Canada Inc.

### **Strategic Outcome**

Transform Canada into a leader for public-private partnerships (P3).

## Program Activity Descriptions

### *Federal public-private partnership initiatives*

Through this program activity, PPP Canada Inc. will:

- manage a Public-Private Partnerships Fund (P3 Fund), a unique infrastructure program designed to support innovative public-private partnerships projects;
- assess public-private partnerships opportunities for contributions under other Government of Canada infrastructure programs to ensure consideration of such arrangements;
- assess public-private partnership opportunities and advise on the execution of public-private partnership projects at the federal level; and
- act as a source of expertise and advice for public-private partnership matters in order to encourage the further development of Canada's public-private partnerships market.

## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	100,883,435	...	...	100,883,435	1				
...	...	4,940,846	...	4,940,846	1b				
...	...	1	...	1	1c				
...	...	...	15,221,937	15,221,937					
...	...	...	84,827	84,827					
...	...	...	5,061,825	5,061,825					
...	...	...	8,251,572	8,251,572					
...	...	...	(6,000)	(6,000)					
...	...	...	(1,232,603)	(1,232,603)					
...	100,883,435	4,940,847	27,381,558	133,205,840		121,904,779	11,301,061	...	112,422,184
...	181,416,000	...	...	181,416,000	5				
...	...	7,000,000	...	7,000,000	5b				
...	...	...	(15,221,937)	(15,221,937)					
...	181,416,000	7,000,000	(15,221,937)	173,194,063		29,535,038	143,659,025	...	92,860,903
...	...	...	...	...	7c				
...	...	1	...	1		...	1	...	...
...	12,789,809	...	(181,161)	12,608,648	(S)	12,608,648	...	...	13,512,334
...	77,516	...	21	77,537	(S)	77,537	...	...	78,151
...	...	2,000	20	2,020	(S)	2,020	...	...	...
...	30,251,000,000	(1,858,000,000)	(511,667,526)	27,881,332,474	(S)	27,881,332,474	...	...	27,863,847,695
...	...	...	...	...	(S)				
...	26,951,863,000	...	(10,047,898)	26,941,815,102	(S)	26,941,815,102	...	...	25,621,107,286
...	14,658,570,000	...	...	14,658,570,000	(S)	14,658,570,000	...	...	14,881,503,000
...	11,514,064,000	...	...	11,514,064,000	(S)	11,514,064,000	...	...	11,178,825,000
...	2,876,083,006	...	...	2,876,083,006	(S)	2,876,083,006	...	...	2,663,566,963

...	384,280,000	...	...	384,280,000	...	...	384,280,000
(S)	Payments to International Development Association ( <i>Bretton Woods and Related Agreements Act</i> , Section 8)	...	...	384,280,000	...	...	384,280,000
(S)	Wait times reduction transfer (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i> )	...	...	...	...	...	...
(S)	Purchase of domestic coinage	...	...	250,000,000	...	...	250,000,000
(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	...	...	114,368,880	...	...	101,667,640
(S)	Youth allowances recovery ( <i>Federal-Provincial Fiscal Revision Act</i> , 1964)	...	(55)	32,148,628	...	...	32,148,683
(S)	Alternative payments for standing programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i> )	...	(7,953,000)	(15,994,452)	...	...	(678,205,296)
(S)	Payment to Ontario related to the Canada Health Transfer	...	(34,591,000)	(72,184,000)	...	...	(3,072,554,000)
(S)	Canadian Securities Regulation Regime Transition Office ( <i>Canadian Securities Regulation Regime Transition Office Act</i> )	...	...	(17,984,000)	...	...	160,395,000
(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the <i>Financial Institutions Depositors Compensation Act</i>	...	...	3,345,000	...	...	13,255,000
68,571,831	Payment of liabilities previously transferred to revenues Losses on foreign exchange	...	...	68,571,831	...	...	...
...	Transitional assistance to provinces entering into the harmonized value-added tax framework (Part III.1— <i>Federal-Provincial Fiscal Arrangement Act</i> )	...	...	14,081,367	...	...	2,146,952
...	Establishment of a Canadian Securities Regulation Regime and Canadian Regulatory Authority ( <i>Budget Implementation Act, 2009</i> )	...	...	18,173,873	...	...	192,244,123
...	Debt payments on behalf of poor countries to inter- national organizations pursuant to section 18(1) of the <i>Economic Recovery Act</i>	...	...	51,200,000	...	...	73,417,867
...	International Bank for Reconstruction and Develop- ment for the Agriculture Advance Market commitment ( <i>Bretton Woods and Related Agreements Act</i> , Section 8)	...	...	...	...	...	...
...	Additional fiscal equalization payment— Total transfer protection (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i> )	...	9,000,000	9,000,000	...	...	950,000
...	Transitional payment to Newfoundland and Labrador ( <i>Nova Scotia and Newfoundland and Labrador Additional Fiscal Equalization Offset Payments Act</i> )	...	952,107,000	952,107,000	...	...	...
...	Incentive for provinces to eliminate taxes on capital (Part IV— <i>Federal-Provincial Fiscal Arrangements Act</i> )	...	536,121,000	536,121,000	...	...	...
...	...	...	86,390,000	(85,544,900)	...	...	160,924,000

## Source of authorities

Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	Main Estimates	Supplementary Estimates								
...	...	...	33,695,000	...	33,695,000	(S)	Additional fiscal equalization offset payment to Nova Scotia ( <i>Nova Scotia and Newfoundland and Labrador Additional Fiscal Equalization Offset Payments Act</i> )	33,695,000	...	...	...
...	...	17,988,000	...	64,690,000	82,678,000	(S)	Additional fiscal equalization to Nova Scotia (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i> )	82,678,000	...	...	...
...	...	...	...	...	...		Appropriations not required for the current year	...	...	...	...
68,571,831	85,636,775,449	(253,300,152)	(1,086,585,210)	84,365,461,918			Total budgetary	84,141,930,000	154,960,087	68,571,831	83,761,969,073
...	...	...	35,356,795,000	35,356,795,000		(S)	(L) Advances pursuant to subsection 12(2) of the <i>Farm Credit Canada Act</i> (Gross)	35,356,795,000	...	...	47,409,145,000
...	...	...	25,445,198,569	25,445,198,569		(S)	(L) Advances pursuant to section 19 of the <i>Business Development Bank of Canada Act</i> (Gross)	25,445,198,569	...	...	21,888,000,000
...	...	...	2,551,758,000	2,551,758,000		(S)	(L) Advances pursuant to subsection 21(1) of the <i>Canada Mortgage and Housing Corporation Act</i> (Gross)	2,551,758,000	...	...	6,814,654,889
<b>International Development Association</b>											
						L10	Pursuant to section 8(c) of <i>Bretton Woods and Related Agreements Act</i> , the amount of financial assistance provided by the Minister of Finance for the purchase on behalf of Her Majesty in right of Canada of shares of the International Bank for Reconstruction and Development shall not exceed an amount of \$98,141,398 in United States dollars over the period 2011–2012 to April 1, 2011 and ending on March 31, 2012, an amount of \$20,082,471 in United States dollars, notwithstanding that the amount may exceed the equivalent in Canadian dollars estimated at \$20,610,640 on September 24, 2010				
...	20,610,640	...	...	20,610,640		L10c	Pursuant to subsection 8(2) of the <i>Bretton Woods and Related Agreements Act</i> , the amount of financial assistance provided by the Minister of Finance for the purchase of shares of the International Bank for Reconstruction and Development shall not exceed an amount of \$98,141,398 in United States dollars over the period 2011–2012 to 2015–2016				
...	20,610,640	1	(20,610,641)	(20,610,640)			Total—Vote L10				



L15	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$384,280,000 to the International Development Association (Gross)	1	...	...	1	441,619,998	441,619,999	...	...	384,280,000
L15b	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$441,620,000 to the International Development Association (Gross)	1	...	...	1	441,619,998	441,620,000	...	...	...
	Total—Vote L15	1	1	1	1	441,619,998	441,620,000	...	...	441,620,000
L17c	Pursuant to subsection 8(2) of the <i>Bretton Woods and Related Agreements Act</i> , the amount of financial assistance provided by the Minister of Finance for the purchase of shares of the International Bank for Reconstruction and Development shall not exceed an amount of \$1,537,548,567 in United States dollars, which shall remain subject to call over an indefinite period (L) Advances pursuant to section 13(1) of the <i>Financial Consumer Agency of Canada Act</i> (Gross)	1	...	...	1	8,000,000	8,000,000	...	...	7,000,000
	Payments to Ontario and Prince Edward Island (Part L01— <i>Federal-Provincial Fiscal Arrangements Act</i> )	...	151,454,000	...	...	...	151,454,000	...	...	...
	(L) Payment to International Bank for Reconstruction and Development	...	55,610,640	1,516,953	...	57,127,593	57,127,593	...	...	570,720,000
	Appropriations not required for the current year	...	...	...	...	...	...	...	...	...
	Total non-budgetary	20,610,641	207,064,643	63,784,277,879	64,011,953,163	64,011,953,162	64,011,953,162	1	...	77,073,799,889
	Total Department—Budgetary	68,571,831	85,636,775,449	(253,300,152)	(1,086,585,210)	84,365,461,918	84,141,930,000	154,960,087	68,571,831	83,761,969,073
	Non-budgetary	...	20,610,641	207,064,643	63,784,277,879	64,011,953,163	64,011,953,162	1	...	77,073,799,889
	Auditor General	...	74,508,869	...	...	74,508,869	74,508,869	...	...	76,588,907
	Program expenditures	...	...	...	3,788,192	3,788,192	3,788,192	...	...	...
	Transfer from: TB Vote 25 <sup>(1)</sup>	...	...	...	6,293,254	6,293,254	6,293,254	...	...	...
	TB Vote 30 <sup>(1)</sup>	...	...	...	...	...	...	...	...	...
	Total—Vote 20	...	74,508,869	...	10,081,446	84,590,315	84,590,315	5,323,932	...	76,588,907
	Contributions to employee benefit plans	...	10,439,256	...	104,395	10,543,651	10,543,651	...	...	10,076,695
	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	1,886	1,886	1,886	...	...	1,071
	Total Agency—Budgetary	...	84,948,125	...	10,187,727	95,135,852	89,811,920	5,323,932	...	86,666,673

## Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$	
<b>Canada Deposit Insurance Corporation</b>										
15,000,000,000	...	...	...	15,000,000,000	(S)	(L) Loans pursuant to the <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1 Limit \$15,000,000,000 (Net)	...	...	15,000,000,000	
15,000,000,000	...	...	...	15,000,000,000		Total Agency—Non-budgetary	...	...	15,000,000,000	
<b>Canadian International Trade Tribunal</b>										
...	9,995,878	...	...	9,995,878	25	Program expenditures				
...	...	...	1,489	1,489		Transfer from: TB Vote 15 <sup>(1)</sup>				
...	...	...	523,713	523,713		TB Vote 25 <sup>(1)</sup>				
...	...	...	851,898	851,898		TB Vote 30 <sup>(1)</sup>				
...	9,995,878	...	1,377,100	11,372,978		Total—Vote 25	9,328,928	2,044,050	...	
...	1,477,598	...	(277,620)	1,199,978	(S)	Contributions to employee benefit plans	1,199,978	...	1,310,606	
192	...	...	142	334	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	192	142	
192	11,473,476	...	1,099,622	12,573,290		Total Agency—Budgetary	10,528,906	2,044,242	142	
<b>Financial Consumer Agency of Canada</b>										
...	...	...	...	12,281,961	(S)	Payments under section 13 of the <i>Financial Consumer Agency of Canada Act</i>	12,281,961	...	11,628,199	
...	...	...	37	37	(S)	Spending of proceeds from the disposal of surplus Crown assets	37	...	1,101	
...	...	...	12,281,998	12,281,998		Total Agency—Budgetary	12,281,998	...	11,629,300	
<b>Financial Transactions and Reports Analysis Centre of Canada</b>										
...	36,315,817	...	...	36,315,817	30	Program expenditures				
...	...	14,670,000	...	14,670,000	30a	Program expenditures				
...	...	...	...	...		Transfer from: TB Vote 15 <sup>(1)</sup>				
...	...	...	2,229,005	2,229,005		TB Vote 25 <sup>(1)</sup>				
...	...	...	5,318,822	5,318,822		TB Vote 30 <sup>(1)</sup>				
...	...	...	(2,651,522)	(2,651,522)		Deemed Appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>				
...	36,315,817	14,670,000	4,896,305	55,882,122		Total—Vote 30	53,165,951	2,716,171	...	
...									46,305,004	

...	3,892,779	...	2,169,350	6,062,129	(S)	Contributions to employee benefit plans	6,062,129	...	4,622,943
...	40,208,596	14,670,000	7,065,655	61,944,251		<b>Total Agency—Budgetary</b>	59,228,080	2,716,171	50,927,947
<b>Office of the Superintendent of Financial Institutions</b>									
...	910,226	...	...	910,226	35	Program expenditures	910,226	...	923,806
...	1	...	(1)	...	(S)	Spending of revenues pursuant to subsection 17(2) of the <i>Office of the Superintendent of Financial Institutions Act</i>	...	...	...
...	...	...	...	...	(S)	Payments to defray the expenses arising out of the operations of the Office pursuant to sections 16 and 17 of the <i>Office of the Superintendent of Financial Institutions Act</i>	...	...	...
67,115,918	...	...	...	67,115,918		Total authorized limit shall not, without Treasury Board approval, at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized by the Act to be spent	(13,517,693)	...	14,813,895
1	...	...	2,655	2,656	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,655	...	9,901
67,115,919	910,227	...	2,654	68,028,800		<b>Total Agency—Budgetary</b>	(12,604,812)	...	15,747,602
<b>PPP Canada Inc.</b>									
...	12,700,000	...	...	12,700,000	40	Payments to PPP Canada Inc. for operations and program delivery	12,700,000	...	11,000,000
...	275,000,000	...	...	275,000,000	45	Payments to PPP Canada Inc. for P3 Fund investments	275,000,000	...	242,500,000
...	287,700,000	...	...	287,700,000		<b>Total Agency—Budgetary</b>	287,700,000	...	253,500,000
135,687,942	86,062,015.873	(238,630,152)	(1,055,947,554)	84,903,126,109		<b>Total Ministry—</b>	84,588,876,092	165,044,432	84,191,362,821
15,000,000,000	20,610,641	207,064,643	63,784,277,879	79,011,953,163		<b>Budgetary</b>	64,011,953,162	1	15,000,000,000
						<b>Non-budgetary</b>			77,073,799,889

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.  
(L) Non-budgetary authority (loan, investment or advance).  
(i) Treasury Board Vote 5—Government contingencies.  
Treasury Board Vote 10—Government-wide initiatives.  
Treasury Board Vote 15—Compensation adjustments.  
Treasury Board Vote 25—Operating budget carry forward.  
Treasury Board Vote 30—Paylist requirements.  
Treasury Board Vote 33—Capital budget carry forward.  
(c) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

## Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Department</b>																		
Transfer and taxation payment programs—																		
Budgetary	68,571,832	...	...	...	...	...	56,120,394,391	55,976,735,366	...	...	...	...	...	...	...	56,188,966,223	55,976,735,366	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	658,201,594	658,201,593	...	658,201,594	658,201,593	...
Treasury and financial affairs																		
Budgetary	28,016,246,650	28,016,246,650	...	...	...	...	...	...	...	...	...	...	...	...	...	28,016,246,650	28,016,246,650	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	63,353,751,569	63,353,751,569	...
Economic and fiscal policy framework	86,065,071	78,682,942	...	...	...	...	14,350,000	14,350,000	...	...	...	...	...	...	...	100,415,071	93,032,942	...
Internal services	60,428,974	56,095,117	...	...	...	...	5,000	5,000	...	600,000	185,075	...	...	...	...	59,833,974	55,915,042	...
<b>Sub-total</b>																		
Budgetary	28,231,312,527	28,151,024,709	...	...	...	...	56,134,749,391	55,991,090,366	...	600,000	185,075	...	...	...	...	84,365,461,918	84,141,930,000	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	64,011,953,163	64,011,953,162	...	64,011,953,163	64,011,953,162	...
Revenues netted against expenditures	(600,000)	(185,075)	...	...	...	...	...	...	...	(600,000)	(185,075)	...	...	...	...	...	...	...
<b>Total Department—</b>																		
Budgetary	28,230,712,527	28,150,839,634	...	...	...	...	56,134,749,391	55,991,090,366	...	...	...	...	...	...	...	84,365,461,918	84,141,930,000	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	64,011,953,163	64,011,953,162	...	64,011,953,163	64,011,953,162	...
<b>Auditor General</b>																		
Legislative auditing	97,645,852	90,658,476	...	...	...	...	...	...	...	2,510,000	846,556	...	...	...	...	95,135,852	89,811,920	...
Revenues netted against expenditures	(2,510,000)	(846,556)	...	...	...	...	...	...	...	(2,510,000)	(846,556)	...	...	...	...	...	...	...
<b>Total Agency—</b>																		
Budgetary	95,135,852	89,811,920	...	...	...	...	...	...	...	...	...	...	...	...	...	95,135,852	89,811,920	...
<b>Canada Deposit Insurance Corporation—</b>																		
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	15,000,000,000	...	...	15,000,000,000	...	...
<b>Canadian International Trade Tribunal</b>																		
Adjudication of trade cases (quasi-judicial role)	7,921,173	6,633,211	...	...	...	...	...	...	...	...	...	...	...	...	...	7,921,173	6,633,211	...



General economic inquiries and references (advisory role)	125,733	105,289	...	...	...	...	...	125,733	105,289
Internal services	4,526,384	3,790,406	...	...	...	...	...	4,526,384	3,790,406
<b>Total Agency—Budgetary</b>	<b>12,573,290</b>	<b>10,528,906</b>	...	...	...	...	...	<b>12,573,290</b>	<b>10,528,906</b>
<b>Financial Consumer Agency of Canada—Budgetary</b>	<b>12,281,998</b>	<b>12,281,998</b>	...	...	...	...	...	<b>12,281,998</b>	<b>12,281,998</b>
<b>Financial Transactions and Reports Analysis Centre of Canada</b>									
Detection and deterrence of money laundering and terrorist financing	52,652,613	50,638,455	...	...	...	...	...	52,652,613	50,638,455
Internal services	9,291,638	8,589,625	...	...	...	...	...	9,291,638	8,589,625
<b>Total Agency—Budgetary</b>	<b>61,944,251</b>	<b>59,228,080</b>	...	...	...	...	...	<b>61,944,251</b>	<b>59,228,080</b>
<b>Office of the Superintendent of Financial Institutions</b>									
Actuarial valuation and advisory services	4,437,226	4,179,762	32,000	...	...	3,559,000	6,808,764	910,226	(2,629,002)
Regulation and supervision of federally regulated financial institutions	124,873,919	62,789,333	...	...	...	57,758,000	70,210,047	67,115,919	(7,420,714)
Regulation and supervision of federally regulated private pension plans	4,281,000	4,056,759	1,370,000	1,472,538	...	5,651,000	8,062,017	...	(2,532,720)
Internal services	45,241,655	48,108,234	4,472,000	4,216,431	...	49,711,000	52,347,041	2,655	(22,376)
Sub-total	178,833,800	119,134,088	5,874,000	5,688,969	...	116,679,000	137,427,869	68,028,800	(12,604,812)
Revenues netted against expenditures	(116,679,000)	(137,427,869)	...	...	...	(116,679,000)	(137,427,869)	...	...
<b>Total Agency—Budgetary</b>	<b>62,154,800</b>	<b>(18,293,781)</b>	<b>5,874,000</b>	<b>5,688,969</b>	...	...	...	<b>68,028,800</b>	<b>(12,604,812)</b>
<b>PPP Canada Inc.—Budgetary</b>	<b>287,700,000</b>	<b>287,700,000</b>	...	...	...	...	...	<b>287,700,000</b>	<b>287,700,000</b>
<b>Total</b>									
Ministry—Budgetary	28,762,502,718	28,592,096,757	5,874,000	5,688,969	56,134,749,391	55,991,090,366	...	84,903,126,109	84,588,876,092
Non-budgetary	...	...	...	...	...	...	...	79,011,953,163	64,011,953,162

## Transfer Payments

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Department Grants		
	Main Estimates	Supplementary Estimates					Used in the current year	Variance
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	150,500,000	...	(15,231,937)	135,268,063	...	Compensation to canadian agencies or entities established by an Act of Parliament for reduction of debts of debt or countries	2,029,046	...
...	...	...	...	...	...	Items not required for the current year	...	...
...	150,500,000	...	(15,231,937)	135,268,063	...	Total—Grants	2,029,046	35,076,717
Contributions								
...	30,916,000	...	...	30,916,000	...	Toronto Waterfront Revitalization Initiative	20,495,992	53,558,686
...	...	7,000,000	...	7,000,000	...	Contribution to the Harbourfront Centre	7,000,000	4,200,000
...	...	...	10,000	10,000	...	Research and Policy Initiatives Assistance	10,000	25,500
...	30,916,000	7,000,000	10,000	37,926,000	...	Total—Contributions	27,505,992	57,784,186
Other transfer payments								
...	26,951,863,000	...	(10,047,898)	26,941,815,102	...	(S) Canada health transfer	26,941,815,102	25,621,107,286
...	14,658,570,000	...	...	14,658,570,000	...	(S) Fiscal equalization	14,658,570,000	14,881,503,000
...	11,514,064,000	...	...	11,514,064,000	...	(S) Canada social transfer	11,514,064,000	11,178,825,000
...	2,876,083,006	...	...	2,876,083,006	...	(S) Territorial financing	2,876,083,006	2,663,566,963
...	1,880,000,000	...	(319,800,000)	1,560,200,000	...	(S) Transitional assistance to provinces entering into the harmonized value-added tax framework	1,560,200,000	3,769,000,000
...	384,280,000	...	...	384,280,000	...	(S) Payments to International Development Association	384,280,000	384,280,000
...	250,000,000	...	...	250,000,000	...	(S) Wait times reduction transfer	250,000,000	250,000,000
...	150,000,000	...	(150,000,000)	...	...	(S) Establishment of a Canadian Securities Regulation Regime and Canadian Regulatory Authority	...	...
...	...	...	...	...	...	(S) Debt payments on behalf of poor countries to international organizations pursuant to section 18(1) of the <i>Economic Recovery Act</i>	...	...
...	51,200,000	...	...	51,200,000	...	(S) Statutory subsidies	51,200,000	73,417,867
...	32,148,683	...	(55)	32,148,628	...	(S) Youth allowances recovery	32,148,628	32,148,683
...	(685,644,000)	(7,953,000)	(15,994,452)	(709,591,452)	...	(S) Alternative payments for standing programs	(709,591,452)	(678,205,296)
...	(3,112,956,000)	(34,591,000)	(72,184,000)	(3,219,731,000)	...	(S) Additional fiscal equalization payment—	(3,219,731,000)	(3,072,554,000)
...	...	952,107,000	...	952,107,000	...	Total transfer protection	952,107,000	...
...	...	536,121,000	...	536,121,000	...	(S) Transitional payment to Newfoundland and Labrador	536,121,000	...
...	...	86,390,000	(85,544,900)	845,100	...	(S) Incentive for provinces to eliminate taxes on capital	845,100	160,924,000
...	...	33,695,000	...	33,695,000	...	(S) Additional fiscal equalization offset payment to Nova Scotia	33,695,000	...
...	...	17,988,000	64,690,000	82,678,000	...	(S) Additional fiscal equalization to Nova Scotia	82,678,000	...

...	...	...	9,000,000	...	9,000,000	...	950,000
(S) International Bank for Reconstruction and Development for the Agriculture Advance Market Commitment							
...	...	...	...	...	...	...	...
...	11,000,000	...	3,345,000	14,345,000	...	...	13,255,000
...	...	...	(17,984,000)	(17,984,000)	...	...	160,395,000
...	...	...	11,709,944	11,709,944	...	...	...
...	...	...	...	...	...	...	(55,427,584)
...	54,960,608,689	1,592,757,000	(591,810,361)	55,961,555,328	...	...	55,383,185,919
...	55,142,024,689	1,599,757,000	(607,032,298)	56,134,749,391	143,659,025	...	55,476,046,822 <sup>(1)</sup>
Total Department							
Financial Transactions and Reports Analysis Centre of Canada							
...	...	...	...	...	...	...	800,000
...	...	...	...	...	...	...	800,000
...	55,142,024,689	1,599,757,000	(607,032,298)	56,134,749,391	143,659,025	...	55,476,846,822
Total Ministry							

(S) Statutory transfer payment.

(1) Amends reporting in previous year's *Public Accounts of Canada*.

## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Internal services	600,000	185,075	...
<b>Total Department—Budgetary</b>	<b>600,000</b>	<b>185,075</b>	<b>...</b>
<b>Auditor General</b>			
<b>Budgetary (respendable revenues)</b>			
Legislative auditing			
Audit of the International Labour Organization	1,850,000	803,989	...
Services provided to members of the Canadian Council of Legislative Auditors	660,000	42,567	92,642
<b>Total Agency—Budgetary</b>	<b>2,510,000</b>	<b>846,556</b>	<b>92,642</b>
<b>Office of the Superintendent of Financial Institutions</b>			
<b>Budgetary (respendable revenues)</b>			
Actuarial valuation and advisory services	3,559,000	6,808,764	4,287,247
Regulation and supervision of federally regulated financial institutions	57,758,000	70,210,047	44,492,845
Regulation and supervision of federally regulated private pension plans	5,651,000	8,062,017	7,730,407
Internal services	49,711,000	52,347,041	33,137,353
International assistance	...	...	509,350
<b>Total Agency—Budgetary</b>	<b>116,679,000</b>	<b>137,427,869</b>	<b>90,157,202</b>
<b>Total Ministry—Budgetary</b>	<b>119,789,000</b>	<b>138,459,500</b>	<b>90,249,844</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Return on investments— <sup>(1)</sup>		
Cash and accounts receivable—Cash		
Chartered banks	23,421,689	14,289,939
Short term deposits	66,726,065	40,417,133
Receiver General balance at the Bank of Canada	25,602,702	30,504,070
Foreign exchange accounts		
International reserves held in the Exchange Fund Account—Transfer of profits	1,672,215,754	1,718,099,367
International Monetary Fund—Subscriptions—Transfer of profits	7,138,948	5,870,393
International Monetary Fund—Loans—Transfer of profits	3,922,964	2,440,429
Loans, investments and advances—		
Bank of Canada—Transfer of profits	1,061,870,524	1,165,553,825
Canada Development Investment Corporation—Dividends	386,260,493	1,295,397,251
Canada Mortgage and Housing Corporation	1,962,773,427	1,951,725,784
Farm Credit Canada	196,536,102	158,029,187
Business Development Bank of Canada	111,234,354	97,872,974
Federal-provincial fiscal arrangements	58,944	58,944
International Monetary Fund—Poverty Reduction and Growth Trust	981,968	1,038,628
International Finance Corporation Global Trade Liquidity Program	3,512,438	1,940,719
Financial Consumer Agency of Canada	54,318	46,450
Other accounts—		
Public Works and Government Services—Consulting and Audit Canada Revolving Fund	82,136	87,955
	5,522,392,816	6,483,373,048
Refunds of previous years' expenditures—		
Refund of salaries, goods and services	195,834	231,481
Adjustments to prior year's payables	19,951	370,498
	215,785	601,979



# Revenues— Continued

	Current year		Previous year	
	\$		\$	
Sales of goods and services—				
Rights and privileges	64,000	68,571		
Other fees and charges—				
Access to information	3,152	3,015		
Recovery for general administrative services	185,075	...		
	188,227	3,015		
	252,227	71,586		
Miscellaneous revenues				
Domestic coinage	106,721,736	130,968,944		
Net gain on exchange	99,845,007	100,394,901		
Sale of real property to Canada Lands Company				
Limited	4,831,502	2,445,000		
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—Unclaimed cheques	40,937,561	61,982,669		
Unclaimed balances received from Bank of Canada in respect of chartered banks	362,074	251,793		
Transfer from matured debt outstanding	826,801	298,981		
Guarantee fees	10,369,112	121,853,364		
Sundries	250,015	...		
	264,143,808	418,195,652		
<b>Total Department</b>	<b>5,787,004,636</b>	<b>6,902,242,265</b>		
<b>Auditor General</b>				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	24,980	15,888		
Adjustments to prior year's payables	125,462	92,520		
	150,442	108,408		
Proceeds from the disposal of surplus Crown assets	1,886	1,071		
Miscellaneous revenues—				
Net gain on exchange	...	357		
Sundries	817,025	775,768		
	817,025	776,125		
<b>Total Agency</b>	<b>969,353</b>	<b>885,604</b>		
<b>Canadian International Trade Tribunal</b>				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	2,342	3,896		
Adjustments to prior year's payables	70,579	106,783		
	72,921	110,679		
Proceeds from the disposal of surplus Crown assets	142	192		
Miscellaneous revenues	914	2,120		
<b>Total Agency</b>	<b>73,977</b>	<b>112,991</b>		
<b>Financial Consumer Agency of Canada</b>				
Other revenues—				
Sales of goods and services—				
Services of a regulatory nature	10,420,802	9,782,568		
Sales of goods and information products	45	5		
Other fees and charges—				
Revenues from fines	212,500	175,000		
	10,633,347	9,957,573		
Proceeds from the disposal of surplus Crown assets	37	1,101		
Miscellaneous revenues	...	155		
<b>Total Agency</b>	<b>10,633,384</b>	<b>9,958,829</b>		
<b>Financial Transactions and Reports Analysis Centre of Canada</b>				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	7,527	12,848		
Adjustments to prior year's payables	67,449	40,831		
	74,976	53,679		
Miscellaneous revenues—				
Administrative monetary penalty	78,781	85,800		
Miscellaneous revenues	11,780	5,986		
	90,561	91,786		
<b>Total Agency</b>	<b>165,537</b>	<b>145,465</b>		

**Revenues—Concluded**

	Current year	Previous year
	\$	\$
<b>Office of the Superintendent of Financial Institutions</b>		
<b>Other revenues—</b>		
Sales of goods and services—		
Services of a regulatory nature	115,670,803	100,044,206
Services of a non-regulatory nature	7,195,227	6,844,815
Sales of goods and information products	1,606	303
Other fees and charges—		
Revenues from fines	365,450	202,250
Proceeds from the disposal of surplus Crown assets	123,233,086	107,091,574
Miscellaneous revenues	2,655	8,193
Gain on foreign exchange	...	26
<b>Total Agency</b>	<b>123,235,741</b>	<b>107,099,793</b>
<b>Ministry Summary</b>		
<b>Other revenues—</b>		
Return on investments	5,522,392,816	6,483,373,048
Refunds of previous years' expenditures	514,124	874,745
Sales of goods and services	134,118,660	117,120,733
Proceeds from the disposal of surplus Crown assets	4,720	10,557
Miscellaneous revenues	265,052,308	419,065,864
<b>Total Ministry</b>	<b>5,922,082,628</b>	<b>7,020,444,947</b>

(1) Interest unless otherwise indicated.

# SECTION 10

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Fisheries and Oceans

### Department

### Freshwater Fish Marketing Corporation

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### Internal services

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Strategic Outcome

Safe and Secure Waters

### Program Activity Descriptions

#### *Fleet operational readiness*

The CCG Fleet operational readiness (FOR) program provides safe, reliable, available, and operationally capable vessels, air cushion vehicles, helicopters, and small craft with competent and professional crews ready to respond to on-water and maritime related requirements. This program involves fleet management and operations, fleet maintenance, and fleet asset procurement. Through the Fleet operational readiness program, the CCG Agency ensures that the Government of Canada's civilian fleet meets the current and emerging needs and priorities of Canadians and the Government of Canada. The FOR program supports Coast Guard programs, the science and fisheries and aquaculture management activities of Fisheries and Oceans Canada, and the activities of a number of other government departments needing on-water delivery in support of their mandates. The Canadian Coast Guard College is an important contributor to the delivery of this pro-

gram. Legal basis and authority for this program and capability is found in the *Constitution Act, 1867* and the *Oceans Act*.

#### *Shore-based asset readiness*

The CCG Shore-based asset readiness program ensures that the CCG's non-fleet assets (worth \$1.6 billion) are available and reliable to support delivery of CCG programs. These non-fleet assets include both fixed and floating aids, such as visual aids (e.g. lighthouses and buoys), aural aids (e.g. fog horns), radar aids (e.g. reflectors and beacons) and long-range marine aids, such as the Differential Global Positioning System (DGPS) as well as electronic communication and navigation systems and over 300 radio towers. The Shore-based asset readiness program ensures availability and reliability of these assets through provision of life-cycle investment planning, engineering, acquisition, maintenance and disposal services. The Canadian Coast Guard College is an important contributor to the delivery of this program. As required, this activity is delivered in coordination with Public Works and Government Services Canada (PWGSC). Activities associated with life cycle asset management of CCG shore-based assets are legislated and guided by a number of legal instruments such as the *Financial Administration Act* and Government Contract Regulations, as well as policies, directives, and guidelines provided by Treasury Board, Treasury Board Secretariat, Industry Canada and PWGSC. Legal basis or authority for this program is found in the *Constitution Act, 1867* and the *Oceans Act*.

#### *Marine communications and traffic services*

The Marine communications and traffic services (MCTS) program is delivered by the CCG. Safety of mariners and marine environmental protection in Canadian waters is highly dependent on the efficient and timely communication of information. The MCTS program ensures a reliable communication system is available on a 24/7 basis to contribute to the safety of life at

sea, the protection of the marine environment, the safe and efficient navigation of shipping in Canadian waters, and maritime domain awareness. Services include the provision of marine distress and general radio communications, the broadcasting of maritime safety information, the screening of vessels entering Canadian waters, the regulation of vessel traffic in selected Canadian waters, and the provision of marine information to other federal government departments and agencies and marine telephone call service on a cost recovery basis. CCG's Shore-based asset readiness and Canadian Coast Guard College activities are integral contributors to the delivery of this program. Legal basis or authority for the MCTS program is found in the *Constitution Act, 1867*, the *Oceans Act*, the *Canada Shipping Act, 2001* and in virtue of an agreement with Transport Canada, the *Arctic Waters Pollution Prevention Act, 2001*.

#### *Search and rescue services*

The CCG maritime Search and rescue services program (SAR) leads, delivers and maintains preparedness for the 5.3 million square kilometer maritime component of the federal SAR system; it does so with the support of multiple stakeholders and partners, including the Canadian Coast Guard Auxiliary and the Department of National Defence. Through communication, coordination and delivering maritime search and rescue response and operational awareness, the CCG SAR program increases the chances of rescue for people caught in dangerous on-water situations. Coast Guard's Fleet operational readiness and Marine communications and traffic services are integral contributors to the delivery of this activity. Legal basis and authority for the Search and Rescue Services program is found in the *Constitution Act, 1867*, the *Oceans Act*, and the *Canada Shipping Act, 2001*.



### *Hydrographic products and services*

The safe use of Canadian waterways requires knowledge of the physical limitations to navigation. The Canadian Hydrographic Service (CHS) contributes to safety on Canadian waterways by undertaking hydrographic surveys from primarily Canadian Coast Guard vessels to, measure, describe, and chart the physical features of Canada's oceans and navigable inland waters. As Canada's hydrographic authority, the CHS uses this data to produce up-to-date, timely and accurate navigational products in support of domestic and international marine transportation. In addition to supporting safe and secure waters, hydrographic information is made available for a spectrum of research and development applications in engineering, ocean research, and the renewable and non-renewable energy sectors.

### *Canadian Coast Guard College*

Operating as Coast Guard's national, bilingual, degree conferring training institution, the Canadian Coast Guard College educates marine professionals necessary to deliver programs in support of Coast Guard's mission and mandate in marine safety, security and environmental protection. Coast Guard's Fleet operational readiness, Shore-based asset readiness, Marine communications and traffic services, Search and rescue and Environmental response are integral contributors to the delivery of this program. As required, this activity is delivered in partnerships with provincial marine education institutions. Legal basis or authority for this program is found in the *Constitution Act, 1867* and the *Oceans Act*.

### *Maritime security*

The Maritime security program is led by the Canadian Coast Guard. This program collaborates with federal departments and agencies with maritime security responsibilities, including the Royal Canadian Mounted

Police, Canadian Forces, Canada Border Services Agency, Public Safety Canada and Transport Canada, by facilitating the provision of maritime expertise, vessel support and information. The Maritime security program provides these agencies with relevant Coast Guard information in support of their maritime and national security mandates. Coast Guard's Fleet operational readiness, Marine communications and traffic services and Shore-based asset readiness are integral contributors to the delivery of this activity. This activity is delivered in coordination with Fisheries and Oceans Canada's Conservation and enforcement program. Legal basis or authority for the Maritime Security program is found primarily in the *Oceans Act*.

### *Ocean forecasting*

As a maritime nation bordered by three oceans and an extensive network of inland waters, Canada has a vested interest in understanding ocean processes to enable the prediction of ocean conditions and sea state as well as their influence on other earth systems such as global climate. This is accomplished through research and the long term monitoring of key ocean parameters (e.g. temperature, sea level, nutrients, tides, salinity, etc.) via space-based, aerial, autonomous vehicles, and vessel-based observations and the management of data to ensure its integrity and accessibility. This data is the foundation for ocean prediction products, services, and information that is used to inform safe navigation, emergency preparedness (e.g. tsunami warnings, storm surges), adaptation to climatic change, search and rescue, the mitigation of oil spills, and at-sea operations such as offshore oil and gas. Clients of the Program include internal users such as the Canadian Coast Guard, other federal government departments and agencies (e.g. Environment Canada, Department of National Defence, Transport Canada, Public Safety Canada), various maritime industries (e.g. commercial shipping, offshore oil and gas, fishing industry) the Canadian and international marine science community, and interested Canadians.

### **Strategic Outcome**

Economically prosperous maritime sectors and fisheries.

### **Program Activity Descriptions**

#### *Integrated fisheries resource management*

The role of Integrated fisheries resource management is to deliver policies, programs and plans (i.e. Integrated Fisheries Management Plans and Conservation and Harvesting Plans, Rebuilding Plans, Recovery Strategies and Action Plans) under the *Fisheries Act*, the *Species at Risk Act* and related regulations, in consultation with Aboriginal groups, provinces and industry, to manage, protect and conserve fisheries resources. The program is necessary to ensure sustainability and provide for the allocation and distribution of harvestable resources among those dependent on the resource (Aboriginal, commercial and recreational fish harvesters). The program, informed by the scientific assessment of the status of fish, invertebrate and marine mammals, works to provide Canadians with a sustainable fishery resource that provides for an economically viable and diverse industry. Canadian Coast Guard (CCG) vessels are used in the delivery of the scientific assessments in support of the program. Fisheries and Oceans Canada's Policy Sector, Compliance and enforcement, Salmonid enhancement program, Aboriginal programs and governance, Habitat management, Species at risk management, Integrated oceans management, Aquatic invasive species, Ecosystem assessment programs, as well as the Department's scientific expertise are integral contributors to the delivery of this program. Components of the program are also coordinated with all Environment Canada, the Canadian Food Inspection Agency, Health Canada, Indian and Northern Affairs Canada, provincial, territorial and municipal governments.

### *Small craft harbours*

The Small craft harbours (SCH) program, directly, or in cooperation with harbour authorities, operates and maintains a national network of harbours, in good working condition, capable of meeting the effective operation of the commercial fishing industry, including aquaculture. Public investment in small craft harbour infrastructure contributes to enhance the capacity of Canada's Maritime Sectors and Fisheries to derive economic benefits. The harbours offer support to businesses in the maritime sectors, including: fish harvesting; fish processing; transportation; commercial recreational operators; tourism; and, other marine users. The harbours are often the only federal presence in small coastal communities and provide the most direct and visible link between these communities and the Canadian government. Also, the Program transfers, where possible, the ownership of non-essential fishing harbours and recreational harbours to local communities through divestiture. Small Craft Harbours operates under the authority of the *Fishing and Recreational Harbours Act* and its corresponding regulations, and the *Federal Real Property and Federal Immovables Act*.

### *Aboriginal strategies and governance*

This program provides policy advice on Aboriginal fishing issues, negotiates agreements on the management of Aboriginal fisheries, integrates agreements into overall management frameworks, and advises on land claims and self-government. The delivery of all programs by the Aboriginal Policy and Governance Directorate builds on and fosters linkages with other programs within the Ecosystems and Fisheries Management Sector, and is grounded in Fisheries and Oceans Canada's fisheries and aquaculture management expertise and experience. The program is necessary to build strong, stable relations with Aboriginal groups, to promote and foster Aboriginal and Treaty rights in the formulation and implementation of fisher-

ies management policies, programs and plans to deliver on fiduciary responsibilities and to promote fisheries-related economic opportunities for Aboriginal communities. The program is guided by a proactive approach in its relationship with Aboriginal groups based on assisting Aboriginal peoples to obtain the capacity to more effectively participate in the multi-stakeholders processes used for aquatic resource and oceans management and building their capacity to take advantage of opportunities to participate in commercial fisheries and aquaculture development.

### *Fisheries strategies and governance*

This program leads the coordination, elaboration and implementation of plans, policies, tools and mechanisms necessary, as determined through engagement processes and policy reviews, to support a robust and diverse fisheries sector that is competitive, prosperous and sustainable. This work is done in collaboration with other directorates within the Ecosystems and Fisheries Management Sector, and Fisheries and Oceans Canada's Oceans and Science Sector. The program provides a single, over-arching vision, policy and governance framework to senior management at the national level, including the Minister, to direct and support fisheries resources decision-making initiatives. The objective of this work is a modern fisheries governance regime that is accountable, predictable and transparent to the people it governs, respects aboriginal treaty rights and promotes long-term sustainability and economic prosperity. In addition, this program is responsible for all related business, human resources and corporate planning. This program may also use either grants or contributions to support the department's research, development, management, and promotion of fisheries and ocean-related issues.

### *Sustainable aquaculture program*

The mission of the Sustainable Aquaculture Program is to set the conditions for the success of a vibrant and in-

novative Canadian aquaculture sector that is economically viable, environmentally and socially sustainable, and internationally competitive, and that benefits all Canadians and builds public confidence in aquaculture. The regulatory mandate of the program is derived from the *Fisheries Act*, the *Fisheries Development Act* and the *Oceans Act*. Mainly via the establishing of regulations and extensive collaborations with private and public sector stakeholders, Fisheries and Oceans Canada, as the lead federal organization for aquaculture, provides a horizontally managed and integrated intradepartmental approach to create the optimal conditions for the sector. The program is delivered in collaboration with other federal departments, provincial and territorial governments, industry, the private sector, non-government organizations, and other stakeholders. The Department's scientific expertise plays an important role in supporting sustainable aquaculture production.

### *Aids to navigation*

The Aids to Navigation program is delivered by the CGC. This program provides critical aids to navigation systems, services and operational awareness that support accessible, safe and efficient navigation in Canadian waters by Canadian and International commercial marine transportation sectors, fishers and pleasure craft operators. Aids to navigation systems include approximately 17,000 short-range marine aids including visual aids (fixed aids and buoys), aural aids (fog horns), as well as radar aids (reflectors and beacons); and a long-range marine aid (the Differential Global Positioning System (DGPS)). The Aids to Navigation program also provides navigation systems information to mariners. The program reviews aids to navigation systems on a cyclical basis to ensure they meet user's needs. The Aids to Navigation program helps effective vessel transit in Canadian waters. Coast Guard's Fleet operational readiness and Shore-based asset readiness are integral contributors to the delivery of this program.



This program is delivered in coordination with the Canadian Hydrographic Service. Legal basis or authority for the Aids to Navigation program is found in the *Constitution Act*, 1867, the *Oceans Act*, and the *Canada Shipping Act*, 2001.

#### *Icebreaking services*

The Icebreaking services program is delivered by the CCG. This program provides critical ice-related information services and operational awareness and icebreaking support to facilitate efficient and safe navigation by Canadian and International commercial marine transportation sectors, fishers and pleasure craft operators through and around ice-covered Canadian waters. This program activity includes providing ice information and escorting ships through ice-covered waters, freeing beset vessels in ice, maintaining open tracks through shore-fast ice, conducting harbour breakouts, providing ice routing advice and reducing the risk of flooding on the St. Lawrence River through monitoring, prevention and breaking up of ice jams. Icebreaking Services also contributes to Arctic sovereignty by transporting goods/supplies to Northern communities, providing support to other government agencies and organizations in ice-infested waters, and being a visible federal government marine presence in the Canadian North. Coast Guard's Fleet operational readiness is an integral contributor to the delivery of this program. This program is delivered in coordination with Environment Canada's Ice Information services. Legal basis or authority for the icebreaking services program is found in the *Oceans Act*, the *Canada Shipping Act*, 2001, the *Constitution Act*, 1867 and in virtue of an agreement with Transport Canada, the *Arctic Waters Pollution Prevention Act*, 2001.

#### *International affairs*

Through multilateral, regional and bilateral engagements, this program promotes and protects the interests of Canadians by ensuring access for Canadians to fish

resources managed internationally, promotes and influences sustainable regional fisheries management and healthy global marine ecosystems, and contributes to a stable international trade regime for Canadian fish and seafood products. This is achieved through a coordinated and proactive approach that reflects domestic positions and interests, including Government of Canada's international priorities, building broad and constructive relationships with international partners based upon common goals and strategies, and are grounded in the Department's scientific expertise and best management practices. Many Canadians directly benefit from internationally managed fish stocks, and the Canadian seafood sector as a whole relies heavily on international trade. As Canada also shares three oceans, effective relations and collaboration with international, regional and domestic partners are essential to addressing fisheries and ecosystem challenges and to advancing international standards, agreements and management decisions that reflect Canadian approaches.

#### *Territorial delineation*

The definition and description of Canada's maritime boundaries is reliant on hydrographic data to international standards and expert testimony. In 2003, Canada ratified the United Nations Convention on the Law of the Sea (UNCLOS). As a result of the ratification, Canada has until 2013 to submit evidence to support of the establishment of the outer limits of Canada's continental shelf beyond the current 200-mile Exclusive Economic Zone. As a contributor to the establishment of Canada's evidence submission, Fisheries and Oceans Canada is responsible for the provision of bathymetric data and marine geodetic expertise to prepare, present, and defend Canada's evidence submission to the United Nations Commission on the Limits of the Continental Shelf. The bathymetric data is obtained through various means including through-the-ice, autonomous vehicle, and vessel-based surveys. The De-

partment works closely with Foreign Affairs and International Trade Canada and Natural Resources Canada in this endeavor. Through the delineation of the outer limits of Canada's continental shelf and the international recognition of these limits, Canada will be able to assert its sovereign rights to resources and secure our maritime boundaries.

#### *Aquatic animal health*

In collaboration with the Canadian Food Inspection Agency (CFIA), Fisheries and Oceans Canada (DFO) is responsible for co-delivering Canada's National Aquatic Animal Health Program. The objective of the Program is to protect against the introduction or spread of serious infectious disease in wild and cultured aquatic animals. Detection and reporting of aquatic animal diseases of national and international importance in wild and cultured aquatic animals is imperative to prevent and/or control serious disease outbreaks. The CFIA relies on DFO's scientific expertise to provide scientific advice and to conduct diagnostic testing and research. Knowledge derived through science informs certification of aquatic animal health status in support of the Canadian fish/seafood trade, market access and the delivery of federal responsibilities under the *Health of Animals Act* and the *Fisheries Act*.

#### *Waterways management*

The Waterways management program is delivered by the CCG. This program provides mariners with services, information and operational awareness that facilitates efficient movement of maritime commerce and helps ensure safe and accessible waterways in support of economic prosperity by: surveying certain commercial channels to identify the bottom conditions, restrictions or hazards to safe navigation and providing mariners with marine safety information, including available water depth forecasts in the St. Lawrence, Fraser, Detroit and Mackenzie Rivers; maintaining engineering guidelines for the design, maintenance and

utilization of main commercial channels; managing marine structures contributing to channel maintenance; providing channel dredging in the Great Lakes U.S./Canada connecting channels; managing dredging on the St. Lawrence River between Montreal and Cap Gribane on a cost-recovery basis, and operating the Canso Canal. The Waterways management program helps sustain navigable channels, reduce marine navigation risks and support environmental protection to ensure efficient and safe navigation of mariners. Coast Guard's Fleet operational readiness is an integral contributor to the delivery of this program. This program is delivered in coordination with the Canadian Hydrographic Service and Real Property Asset Management Services and with Public Works and Government Services Canada. Legal basis or authority for the Waterways management program is found in the *Constitution Act, 1867*, and the *Oceans Act*.

#### *Biotechnology and genomics*

Both knowledge and its application through innovative new technology are vital for fostering advances in sustainable development of aquatic resources. The Department is responsible for developing the knowledge necessary to inform the federal government's responsibility for regulation and the assessment of risk associated with fish products derived from biotechnology. Through the adoption of leading-edge genomics research and biotechnology tools and technique the Department also improves Fisheries and Oceans Canada's ability to protect endangered species, manage opening and closing of fisheries, avoid over exploitation of resources, prosecute poachers, improve aquaculture practices, control disease outbreaks, and remediate contaminated sites.

#### **Strategic Outcome**

Sustainable aquatic ecosystems

#### **Program Activity Descriptions**

##### *Compliance and enforcement*

The program promotes and maintains compliance with legislation, regulations and management measures implemented to achieve the conservation and sustainable use of Canada's aquatic resources, and the protection of species at risk, fish habitat and oceans. The program is delivered through a balanced regulatory management and enforcement approach including: promotion of compliance through education and shared stewardship; monitoring, control and surveillance activities; and management of major cases / special investigations in relation to complex compliance issues. The program also works closely with its Ecosystems and Fisheries Management Sector (EFM), Royal Canadian Mounted Police and industry partners to ensure peaceful and orderly fisheries, makes a significant contribution with the CCG to the protection of Canadian sovereignty, assists the Department of National Defence in the identification of potential marine security threats through our extensive marine surveillance activities, and plays a key role with EFM, Environment Canada and the CFIA in the administration of the Canadian Shellfish Sanitation Program to help ensure that the public is protected from consumption of contaminated fisheries products.

##### *Habitat management*

Given its responsibilities under the *Fisheries Act*, the *Species at Risk Act* and the *Canadian Environmental Assessment Act*, Fisheries and Oceans Canada's Habitat management program is a major federal regulator affecting most development projects occurring in or around fresh and marine fish-bearing waters across Canada. The program's activities contribute to its mandate to conserve and protect fish habitat that sustain

fisheries resources that Canadians value. In the context of government-wide initiatives for sustainable development and smart regulations, the program helps Canadians manage the impacts of non-fishery activities on fish habitat. The program uses scientific knowledge and understanding to develop regulations and policies; provide formal advice and direction; engage with individuals, organizations, and other levels of government; and manages compliance.

##### *Integrated oceans management*

The *Oceans Act* and its supporting policy, Canada's Oceans Strategy, affirm Fisheries and Oceans Canada's mandate and role as the lead federal authority for oceans and responsibility for coordinating federal policies and programs related to the oceans. As one of the central principles which underlies implementation of the Oceans Strategy, integrated management defines a comprehensive, ecosystem-based approach to support sustainable development of Large Ocean Management Areas in Canada's oceans. The Integrated oceans management program provides federal, and provincial government authorities, industry and Canadians with the tools (e.g., identification of Ecologically and Biologically Significant Areas, Marine Protected Areas) and fora needed to collaboratively develop Integrated Management Plans that incorporate social, economic, and environmental considerations in decision-making. Other methods of intervention used by the program include: developing Canada's ocean-related international legal commitments and the establishment of integrated management areas for all of Canada's marine regions. The Department's scientific expertise supports the development of tools and provides guidance to inform management decisions and policies, and international oceans positions and legal commitments.

##### *Salmonid enhancement program*

Backed by strong public support, Fisheries and Oceans Canada (DFO) first launched the Salmonid enhance-



ment program (SEP) in 1977 in response to chronic declines in salmon populations and fisheries. SEP continues to focus on the production of Pacific salmon in British Columbia and the Yukon to support vulnerable stocks and provide harvest opportunities for all harvest sectors (commercial, recreational and First Nation) under the *Fisheries Act*, and, on the participation of First Nations, local communities and external parties in cooperative fisheries and watershed stewardship activities under the *Oceans Act*. Public support remains strong, with thousands of volunteers participating in program activities. Broadly, the program's main methods of intervention include production of salmon from enhancement facilities (hatcheries and spawning channels), restoration and enhancement of habitat, including development of semi-natural spawning and rearing channels, and smaller technologies such as incubation boxes. The program also provides salmon stock assessment information to DFO's Oceans and Science Sector in support of Pacific Region harvest management and Pacific Salmon Treaty commitments and produces public education and awareness programs. Education and awareness, and partnerships with First Nations, communities and external parties enable citizen participation in fisheries and watershed stewardship activities, often with the support of the Community involvement program and the foundations funded through the contribution programs.

#### *Species at risk management*

The *Species at Risk Act* (SARA) is a key federal government commitment to prevent wildlife species at risk (SAR) from becoming extirpated or extinct and to help in the recovery of these species. It provides for the legal protection of wildlife SAR and the conservation of their biological diversity. As the competent Minister under SARA, the Minister of Fisheries and Oceans has the legislated responsibility and mandate for the protection and recovery of all aquatic species in Canada (except those on federal lands under the responsibility

of Parks Canada). The evidence-based SAR Management Program is informed by the Department's scientific expertise, and considers socio-economic, stakeholder, and community knowledge. Management of the program reflects key SARA principles, such as: stewardship and engagement; consultation and cooperation; and, compliance and enforcement. It supports activities in the SARA conservation cycle, including: assessment and listing of species; recovery and protection of SAR through the development of recovery strategies, action plans and management plans; identification and protection of species critical habitat; promoting recovery implementation; and monitoring and evaluation.

#### *Aquatic invasive species*

Aquatic invasive species are a major threat to aquatic biodiversity, ecosystem health, and the fisheries and aquaculture industries that healthy and productive ecosystems sustain. The World Conservation Union rates invasive alien species as the second worst threat to biodiversity, after habitat loss. Recognizing the seriousness of this threat, in 2004 the Canadian Council of Fisheries and Aquaculture Ministers developed the Canadian Action Plan to Address the Threat of Aquatic Invasive Species. The objective of the Action Plan is to prevent the introduction of new invasions, detect new invaders early, respond rapidly to new invaders, and, where necessary, manage established and spreading invaders. Knowledge derived through science activities, such as research on pathways of invasion, methodologies to detect new invasions, risk assessments, and control measures, supports Canadian and international regulation, agreements, and the development of management frameworks in support of Canada's Action Plan.

#### *Environmental response services*

The Canadian Coast Guard (CCG) is the lead federal agency for managing the response to all ship-source and mystery pollution spills occurring into the marine environment in waters under Canadian jurisdiction and for the support of countries under international agreements. The objectives of the Environmental Response program are to minimize the environmental, economic and public safety impacts of marine pollution incidents. Through the Environmental response program, CCG: establishes an appropriate and nationally consistent level of preparedness and response service in Canadian waters; monitors and investigates all reports of marine pollution in Canada in conjunction with other federal departments; and maintains communications with the program's partners, including Transport Canada and Environment Canada, to ensure a consistent approach to the response to marine pollution incidents. Coast Guard's Fleet operational readiness is an integral contributor to the delivery of this program. This program is delivered in coordination with other federal departments for surveillance information and scientific advice. Within Canada's Marine Oil Spill Preparedness Response Regime, response capacity arrangement between ship owners and commercial interests is an essential factor to support the regime. Legal basis and authority for the Environmental Response Services program is found in the *Oceans Act*, the *Canada Shipping Act*, 2001, the *Constitution Act*, 1867 and in virtue of an agreement with Transport Canada, the *Arctic Waters Pollution Prevention Act*, 2001.

#### *Aboriginal inland habitat program*

The Aboriginal inland habitat program (AHIP) is a contribution program within the Integrated Aboriginal Contribution Management Framework. One main overarching goal of the framework is to assist Aboriginal organizations to develop capacity to more effectively participate in aquatic resource and oceans management multi-stakeholder processes. The Ab-

original inland habitat program funds capacity-building efforts within Aboriginal communities in Alberta, Saskatchewan, Manitoba, Ontario and Quebec for participation in collaborative management of habitat through contribution agreements. AHIP endeavours to enhance the ability of Aboriginal communities working together, to participate in decision-making related to habitat management regulatory and non-regulatory activities. Other methods of program intervention include community consultations to support Aboriginal communities' understanding and priorities for fish habitat management, developing Aboriginal fish habitat management plans, and collecting and documenting aboriginal traditional knowledge.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions***Internal services*

See introductory text.

**Freshwater Fish marketing Corporation****Strategic Outcome**

To regulate interprovincial and export trade in freshwater fish.

**Program Activity Descriptions***Internal services*

See introductory text.

## Ministry Summary

[illegible]

## Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Total available for use	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$		\$	\$	\$
...	127,653,239	2	1,819,117		129,472,358	128,647,360	...
...	...	...	(5,000,000)		(5,000,000)	...	127,009,109
...	...	...	(605,175)		(605,175)	...	...
...	...	...	(230,000)		(230,000)	...	...
4,432,068	...	...	4,452,045		8,884,113	...	...
...	...	...	10,005		10,005	...	...
...	...	...	15,934		15,934	...	...
4,432,068	1,822,685,252	69,441,301	128,383,576		2,024,942,197	1,880,882,767	3,792,858
<b>Total Department—Budgetary</b>						<b>140,266,572</b>	<b>1,992,899,480</b>
<b>Freshwater Fish Marketing Corporation</b>							
L30b Loans to the Corporation and guarantees for loans pursuant to the <i>Freshwater Fish Marketing Act</i> . Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to \$50,000,000 (Net)							
50,000,000	...	...	...		50,000,000	...	50,000,000
50,000,000	...	...	...		50,000,000	...	50,000,000
4,432,068	1,822,685,252	69,441,301	128,383,576		2,024,942,197	1,880,882,767	3,792,858
50,000,000	...	...	...		50,000,000	...	50,000,000
<b>Total Ministry—Budgetary</b>						<b>140,266,572</b>	<b>1,992,899,480</b>
<b>Total Ministry—Non-budgetary</b>						<b>...</b>	<b>50,000,000</b>

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).



# Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Fleet operational readiness	282,644,255	271,079,878	207,332,815	162,224,129	...	...	...	...	...	21,928,410	16,364,047	...	...	...	...	468,048,660	416,939,960	...
Shore-based asset readiness	109,433,411	104,525,995	41,679,533	25,385,455	...	...	...	...	...	12,423,180	11,531,588	...	...	...	...	138,689,764	118,379,862	...
Marine communications and traffic services	47,491,336	46,978,832	...	...	...	...	...	...	...	44,300	26,399	...	...	...	...	47,447,036	46,952,433	...
Search and rescue services	35,399,256	34,692,535	...	...	...	...	5,021,000	5,020,000	...	...	...	...	...	...	...	40,420,256	39,712,535	...
Hydrographic products and services	30,564,900	30,294,029	527,400	527,303	...	...	86,500	83,618	...	...	...	...	...	...	...	31,178,800	30,904,950	...
Canadian Coast Guard College	17,102,960	14,526,940	...	...	...	...	...	...	...	1,700,000	...	...	...	...	...	15,402,960	14,526,940	...
Maritime security	6,399,627	6,399,627	...	...	...	...	...	...	...	...	...	...	...	...	...	6,399,627	6,399,627	...
Ocean forecasting	13,972,617	13,972,617	472,850	453,071	...	...	35,000	35,000	...	...	...	...	...	...	...	14,480,467	14,460,688	...
Integrated fisheries resource management	116,165,804	116,165,804	1,372,940	1,177,854	...	...	21,267,857	21,267,174	...	...	...	...	...	...	...	138,806,601	138,610,832	...
Small craft harbours	106,719,095	102,505,063	55,097,500	51,942,662	...	...	9,192,987	9,180,060	...	...	...	...	...	...	...	171,009,582	163,627,785	...
Aboriginal strategies and governance	21,048,289	19,582,767	...	...	...	...	85,377,402	85,331,971	...	...	...	...	...	...	...	106,425,691	104,914,738	...
Fisheries strategies and governance	38,727,631	33,983,227	1,385,000	1,342,879	...	...	244,000	196,000	...	...	...	...	...	...	...	40,356,631	35,522,106	...
Sustainable aquaculture program	32,289,433	31,889,433	...	...	...	...	4,938,299	4,937,873	...	...	...	...	...	...	...	37,227,732	36,827,306	...
Aids to navigation	26,109,023	25,589,726	...	...	...	...	...	...	...	4,809,410	4,968,051	...	...	...	...	21,299,613	20,621,675	...
Icebreaking services	25,846,361	23,811,017	...	...	...	...	...	...	...	2,409,300	819,754	...	...	...	...	23,437,061	22,991,263	...
International affairs	15,309,248	14,684,318	...	...	...	...	105,325	104,246	...	...	...	...	...	...	...	15,414,573	14,788,564	...
Territorial delineation	5,456,158	5,362,888	...	...	...	...	...	...	...	...	...	...	...	...	...	5,456,158	5,362,888	...
Aquatic animal health	6,298,859	6,298,859	...	...	...	...	...	...	...	...	...	...	...	...	...	6,298,859	6,298,859	...
Waterways management	13,123,911	11,781,925	156,507	154,897	...	...	...	...	...	6,400,000	6,521,583	...	...	...	...	6,880,418	5,415,239	...
Biotechnology and genomics	3,633,258	3,446,084	...	...	...	...	...	...	...	...	...	...	...	...	...	3,633,258	3,446,084	...
Compliance and enforcement	116,889,235	116,192,548	750,000	128,015	...	...	...	...	...	...	...	...	...	...	...	117,639,235	116,320,563	...
Habitat management	64,745,270	61,576,990	...	...	...	...	30,000	30,000	...	...	...	...	...	...	...	64,775,270	61,606,990	...
Integrated oceans management	41,173,729	38,469,263	8,750	8,749	...	...	207,106	207,106	...	...	...	...	...	...	...	41,389,585	38,685,118	...
Salmonid enhancement program	29,863,868	29,801,965	...	...	...	...	962,000	379,312	...	...	...	...	...	...	...	30,825,868	30,181,277	...
Species at risk management	28,361,709	26,214,362	...	...	...	...	...	...	...	...	...	...	...	...	...	28,361,709	26,214,362	...
Aquatic invasive species	11,525,150	11,525,150	...	...	...	...	...	...	...	...	...	...	...	...	...	11,525,150	11,525,150	...
Environmental response services	10,919,473	10,906,905	...	...	...	...	...	...	...	...	...	...	...	...	...	10,919,473	10,906,905	...

## Program Activity— Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Aboriginal inland habitat program	202,121	193,505		...	...		1,875,000	1,875,000		...	...		...	...		2,077,121	2,068,505	
Internal services	321,045,867	280,426,507		58,019,290	56,243,056		129,882	...		80,000	...		...	...		379,115,039	336,669,563	
Sub-total	1,578,461,854	1,492,878,759		366,802,585	299,588,070		129,472,358	128,647,360		49,794,600	40,231,422		...	...		2,024,942,197	1,880,882,767	
Revenues netted against expenditures	(49,794,600)	(40,231,422)		...	...		...	...		(49,794,600)	(40,231,422)		...	...		...	...	
<b>Total Department—Budgetary</b>	<b>1,528,667,254</b>	<b>1,452,647,337</b>		<b>366,802,585</b>	<b>299,588,070</b>		<b>129,472,358</b>	<b>128,647,360</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>2,024,942,197</b>	<b>1,880,882,767</b>	
<b>Freshwater Fish Marketing Corporation—Non-budgetary</b>	<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>50,000,000</b>	<b>...</b>		<b>50,000,000</b>	<b>...</b>	
<b>Total Ministry—Budgetary</b>	<b>1,528,667,254</b>	<b>1,452,647,337</b>		<b>366,802,585</b>	<b>299,588,070</b>		<b>129,472,358</b>	<b>128,647,360</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>2,024,942,197</b>	<b>1,880,882,767</b>	
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>50,000,000</b>	<b>...</b>		<b>50,000,000</b>	<b>...</b>	

# Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
<b>Department Grants</b>							
...	2,480,000	...	5,962,987	8,442,987	...	...	6,638,394
...	238,000	2	139,000	245,864	131,138	...	416,944
...	<b>2,718,000</b>	<b>2</b>	<b>6,101,987</b>	<b>8,688,851</b>	<b>131,138</b>	...	<b>7,055,338</b>
<b>Contributions</b>							
...	65,911,265	...	(2,055,012)	63,842,191	14,062	...	77,521,330
...	24,896,027	...	(3,452,163)	21,423,845	20,019	...	16,903,993
...	20,700,000	...	(55,000)	20,644,450	550	...	10,650,000
...	4,921,000	...	100,000	5,020,000	1,000	...	4,921,000
...	4,700,000	...	...	4,699,574	426	...	4,665,192
...	962,000	...	...	379,312	582,688	...	386,716
...	1,875,000	...	...	1,875,000	...	...	1,874,950
...	500,000	...	250,000	737,073	12,927	...	577,469
...	...	...	552,311	504,178	48,133	...	573,394

## Transfer Payments Concluded

Source of authorities				Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates			Variance	Used in the previous year		
\$	\$	\$	\$	\$	\$	\$	\$	
...	242,647	...	376,994	619,641	616,951	2,690	...	
...	227,300	...	...	227,300	215,935	11,365	...	
...	...	...	...	...	...	...	...	
...	124,935,239	...	(4,282,870)	120,652,369	119,958,509	693,860	...	
...	127,653,239	2	1,819,117	129,472,358	128,647,360	824,998	...	
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## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Fleet operational readiness			
Icebreaking services fees	9,289,160	3,114,423	3,093,743
Marine navigation service fees	12,639,250	13,249,624	12,613,756
Sundries	...	...	5,306
	21,928,410	16,364,047	15,712,805
Shore-based asset readiness			
Icebreaking services fees	2,093,290	686,165	681,609
Marine navigation service fees	10,329,890	10,845,423	10,324,937
Sundries	...	...	70,000
	12,423,180	11,531,588	11,076,546
Marine communications and traffic services			
Coast guard radio tolls	44,300	26,399	16,335
	1,700,000	...	230,061
Canadian Coast Guard College			
Aids to navigation			
Marine navigation service fees	4,809,410	4,968,051	4,710,188
Sundries	...	...	19,440
	4,809,410	4,968,051	4,729,628
Icebreaking services	2,409,300	819,754	814,311
Waterways management			
Maintenance dredging services tonnage fees in the St. Lawrence			
Shipping Channel	6,400,000	6,521,583	5,667,059
Sundries	...	...	59,400
	6,400,000	6,521,583	5,726,459
Internal services			
Accelerated economist training program (AETP)	80,000	...	...
Environmental response services	...	...	70,718
<b>Total Ministry—Budgetary</b>	<b>49,794,600</b>	<b>40,231,422</b>	<b>38,376,863</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,450,137	2,015,073
Adjustments to prior year's payables	3,254,291	3,661,758
	5,704,428	5,676,831
Sales of goods and services—		
Rights and privileges—		
Licences	40,076,528	39,815,539
Oyster leases	215,288	223,002
Vessel and fishermen registrations	370,120	406,692
Small craft harbours—		
Wharfage, berthage and leases	1,332,312	1,761,678
Licences	7,988	8,557
Other wharf revenues	526	342
	42,002,762	42,215,810
Services of a non-regulatory nature—		
Rental of land, buildings, vehicles and machinery	501,792	547,529
Sundries	2,007,284	2,636,612
Respendable revenues—		
Net-voted revenues—		
Invoiced—		
Canadian Coast Guard College	...	46
Icebreaking services	5,276,820	4,262,190
Marine service fees	29,618,673	26,901,212
Maintenance dredging services tonnage fees	6,516,017	5,384,717
Telecommunications	29,452	14,129
Sundries	78,840	227,868
	44,028,878	39,974,303
Sales of goods and information products—		
Proceeds from sale of publications	1,397,827	1,541,286
Sundries	9,193	18,112
	1,407,020	1,559,398
	87,438,660	83,749,511
Proceeds from the disposal of surplus Crown assets	4,452,045	5,539,879
Miscellaneous revenues—		
Net gain on exchange	...	14,112
Seizures and forfeitures	259,694	377,955
Fines	4,237,931	1,238,646
Sundries	1,518,042	943,541
	6,015,667	2,574,254
<b>Total Ministry</b>	<b>103,610,800</b>	<b>97,540,475</b>



# SECTION 11

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Foreign Affairs and International Trade

Department

Canadian Commercial Corporation

Canadian International Development  
Agency

Export Development Canada (Canada  
Account)

International Development Research  
Centre

International Joint Commission  
(Canadian Section)

National Capital Commission

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Department**

### **Strategic Outcome**

The international agenda is shaped to Canada's benefit and advantage in accordance with Canadian interests and values.

### **Program Activity Descriptions**

#### *Diplomacy and advocacy*

This program activity engages and influences international players and delivers international programs and diplomacy. It allows Canada to implement its international policies to foreign audiences inside and outside of Canada and thus fulfill the mandated roles and responsibilities that are associated with the diplomatic work of a foreign and international trade ministry. This work is done by liaising with decision makers at all levels in other countries and hosting events where key messages can be advocated. It includes utilizing provincial expertise in specific areas of interest to them to advance Canada's overall international policy.

Additionally, it uses strategic promotion activities, including public diplomacy, as vehicles to promote Canadian views on issues of concern to Canadians and uses a number of discretionary grant and contribution programs to further Canada's interests abroad. The main target groups are foreign decision makers in Canada and abroad, foreign publics, other levels of government within Canada, key constituencies within other countries (e.g. security and defence-related communities) and legislators.

#### *International policy advice and integration*

This program activity provides strategic direction, intelligence and advice, including integration and coordination of Canada's foreign and international economic policies. It allows the department to plan and strategically coordinate its international activities with a view to integrating Canada's foreign and international economic policies. This is carried out by working to improve coordination within DFAIT, with other government departments and relevant stakeholders, and by utilizing advice provided from missions to develop all-of-government approaches that integrate different organizational mandates and perspectives to advance Canadian interests and values. The main target groups are other government organizations, policy and program groups within DFAIT, heads of mission and key mission personnel.

### **Strategic Outcome**

Canadians are satisfied with commercial, consular and passport services.

### **Program Activity Descriptions**

#### *International commerce*

This program activity manages and delivers commerce services and advice to Canadian business. It helps Canadian business succeed in international markets by providing expert counsel and advice and managing and delivering value-added services to Canadian business

pursuing international business opportunities. This work is conducted through support to qualified business clients. The main target groups are Canadian business clients who are currently operating abroad or who have demonstrated a capacity to do so.

#### *Consular services and emergency management*

This program activity manages and delivers consular services and advice to Canadians, and provides a coordinated Government of Canada response to emergencies abroad affecting Canadians. This work is done through consular agents and officers at missions abroad and through the use of the website, Travel.gc.ca. The program exists because Canadians travel, work, live, and die outside of Canada. This program activity prepares Canadians for international travel by informing them about safe travel habits and providing them with credible and timely information and advice to enable them to make responsible decisions about travel to foreign countries. In addition to helping Canadians prepare for international travel, this program activity assists Canadians outside Canada (24 hours a day, seven days a week) in handling individual cases of distress and routine requests for service and, in cooperation with partners and missions, provide a coordinated Government of Canada response to emergencies (such as natural disasters) affecting Canadians abroad. The main target groups are Canadians outside of Canada or Canadians planning to travel or live abroad.

#### *Passport Canada special operating agency (Revolving Fund)*

This program activity manages and delivers passport services through the use of the Passport Canada Revolving Fund. It enables the issuance of secure travel documents to Canadians, which facilitates their travel and contributes to international and domestic security. This work is done through the authentication of identity and entitlement of applicants using a diversity of service channels and the production of secure travel documents. The main target group is Canadian travelers.



### **Strategic Outcome**

The Department of Foreign Affairs and International Trade maintains a mission network of infrastructure and services to enable the Government of Canada to achieve its international priorities.

### **Program Activity Descriptions**

*Governance, strategic direction, and common service delivery*

This program activity governs, provides strategic direction and leadership, manages change, delivers services and provides infrastructure to the mission platform. The work is done in coordination with various branches, bureaus and divisions within DFAIT and with federal and provincial departments and agencies (31 partners in 2009-2010) located at missions abroad. The main target group is DFAIT's branches, bureaus and divisions, the Government of Canada's missions abroad, as well as federal and other partners operating at missions abroad.

### *Government of Canada Benefits*

This program activity is the vehicle through which the International Platform and central agencies manage whole of government statutory payments on behalf of the Crown. These payments are made on behalf of Canadian and local employees. DFAIT manages the administration and payments for Foreign Service Directives as well as Locally Engaged Staff Pension Plans. This work is done through issuing timely benefit payments to Locally-Engaged and to Canada-Based staff. The main target group is the Government of Canada staff at missions abroad.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Canadian Commercial Corporation**

### **Strategic Outcome**

Enhanced market access for Canadian exporters to complex international public sector markets.

### **Program Activity Descriptions**

#### *Defence*

This consists of export sales in the aerospace, defence and security sectors. These include sales to all levels of government.

#### *Emerging and developing markets*

This is non-Defence Protection Sharing Agreement (DPSA) and non-aerospace, defence and security business consisting of supply and construction projects in a variety of other sectors and can include sales to all levels of government, federal, state and municipal.

### **Canadian International Development Agency**

### **Strategic Outcome**

Reduction in poverty for those living in countries where the Canadian International Development Agency engages in international development.

### **Program Activity Descriptions**

#### *Global engagement and strategic policy*

This program activity shapes international development policy in Canada and globally in support of

Canadian International Development Agency's strategic direction, and Canada's broader international assistance objectives and commitments. It also engages with multilateral and global organizations for two main purposes: to contribute effectively to the achievement of development results, and to influence partner's policies, planning, strategic directions, and organizational governance in pursuit of greater development results.

#### *Low-income countries*

This program activity focuses on addressing pervasive poverty in countries having an annual gross national income (GNI) per capita equivalent to US\$935 or less (2007 data). This requires engagement in long-term development assistance supporting the national priorities of a selected number of low-income countries, as well as programming with regional institutions addressing trans-boundary issues. Canadian International Development Agency's support aims to help these countries achieve their priority development goals that differ from country to country, and region to region. Programming aims at achieving reduced poverty and increasing economic opportunities. It focuses in areas such as basic health and education, agriculture/food security, income generation and the foundations for good governance.

#### *Fragile countries and crisis-affected communities*

This program activity seeks to address developmental issues in selected countries identified as fragile. Fragile countries are defined as those that face particularly severe development challenges, with complex national and regional contexts, given weak institutional capacity, poor governance, political instability, and ongoing violence or a legacy of past conflict. Improving the situation in these countries is frequently considered strategic in meeting Canada's foreign policy objectives. Canadian International Development Agency's programming in these countries seeks to enhance long-term development by improving the effectiveness of

public institutions and society, fostering stability and security, as well as supporting the delivery of key services. This program activity also involves humanitarian assistance in response to man-made crises or natural disasters to ensure delivery and access of essential emergency services to crisis-affected populations. In both cases, various partnerships offer flexibility and expertise to provide the most effective response.

#### *Middle-income countries*

This program activity focuses on addressing specific challenges in attaining self-reliance for countries having an annual gross national income (GNI) per capita equivalent to more than US\$935 but less than US\$11,455 (2007 data). It involves strategic assistance in a selected number of middle-income countries, as well as programming with regional institutions addressing trans-boundary issues. These countries vary considerably in terms of their requirements, with Canadian International Development Agency programming tailored to respond as appropriate but mainly involves engaging in strategic areas of their national priorities to sustainably enhance economic growth and the capacity to deliver social services, as well as building accountable, democratic institutions.

#### *Canadian engagement*

This program activity involves supporting the overseas initiatives of Canadian organizations, promoting international development in Canada, and informing the Canadian public. The Canadian International Development Agency does this by co-investing through various delivery mechanisms with a range of Canadian civil society organizations and other partners. In turn, these organizations partner with developing country civil society counterparts, as well as governments and the private sector to strengthen their capacity to deliver programs and services in supporting the Canadian International Development Agency's strategic outcomes. Public engagement in Canada is achieved through the education and outreach activities

of Canadian non-governmental organizations, academic institutions, labour unions, and professional associations and through the Canadian International Development Agency's own efforts to reach the general public.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

#### **International Development Research Centre**

##### **Strategic Outcome**

Stronger capacity in developing countries to research and propose solutions that support sustainable and equitable development and poverty reduction.

##### **Program Activity Descriptions**

##### *Research on development challenges*

IDRC supports research in developing countries to promote growth and development. The challenges facing international development are varied and complex. Research and innovation are vitally important to grapple with these challenges. Under the Strategic Framework 2010-2015, IDRC focuses on agriculture and the environment, science and innovation; social and economic policy; and health and health systems. Within each focus, programs define the specific development problem and identify the most promising approaches to address them. These programs support applied research as well as activities that strengthen the particular fields of knowledge. IDRC continually assesses why, where,

and how to intervene to have the greatest impact. Program funding is allocated on an annual basis to reflect these changing priorities. IDRC works with researchers and innovators in the developing world, often in cooperation with researchers in Canada and elsewhere. Most projects are conducted by developing-world institutions themselves, including universities, research organizations, and civil society. IDRC also encourages sharing this knowledge with policymakers, other researchers, and communities around the world. The result is innovative, lasting local solutions that aim to bring choice and change to those who need it most.

##### *Capacity to do, use and manage research*

IDRC also invests in research intended to assist the developing world to solve its own problems. To contribute to their societies, researchers and innovators in the developing world need to access global knowledge, engage their peers, and share their work. In short, they need opportunities to build their capacity to do, use and manage research. This program supports projects and technical assistance related to research design and methodology, communication and evaluation. Training and experts help researchers to develop their own ideas, communicate their results, and contribute to the larger efforts to reduce poverty. IDRC also works on evaluation methodologies and tools, and supports professional communities of evaluators in the developing world. This program works with research, media and evaluation professionals in the developing world. It does so using a "grants-plus" approach to supporting research for development. This approach combines financial support to create new opportunities for research, engagement with recipients in the research process, and brokering that helps strengthen research-to-policy linkages. The work of IDRC is part of Canada's international assistance and is guided by the *International Development Research Centre Act*.



### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

*Internal services*

See introductory text.

### **International Joint Commission (Canadian Section)**

#### **Strategic Outcome**

Prompt and effective prevention and/or resolution of potential disputes under the Boundary Waters Treaty and Great Lakes Water Quality Agreement to ensure they have no negative impact on Canada-US relations.

### **Program Activity Descriptions**

*Boundary waters treaty*

The issuing of orders of approval in response to applications for the use, obstruction or diversion of waters that flow along and/or across the boundary if such uses affect the natural water levels or flows on the other side; undertaking investigations of specific issues (references) when requested by governments; and the provision to make binding decisions on matters referred to it by the governments.

*Great Lakes water quality agreement*

To evaluate progress toward restoring and maintaining the chemical, physical and biological integrity of the waters of the Great Lakes basin ecosystem.

### **National Capital Commission**

#### **Strategic Outcome**

Optimum contribution of federal lands and public programs in creating a Capital as a source of pride and of national significance.

### **Program Activity Descriptions**

*Real asset management*

The NCC manages and protects physical assets of national significance in CCR as a legacy for future generations of Canadians. Its objectives are to enhance the rich cultural heritage and natural environment of Canada's Capital and to optimize the contribution of the NCC's extensive lands and buildings in support of the programs and mandate of the Corporation, while ensuring NCC assets are appropriately accessible to the public. Environmental assets and liabilities are managed in a sustainable and responsible manner. The NCC owns over 470 square kilometres or 10% of CCR, as well as 27 roads and parkways, 570 kilometres of pathways, 1,639 buildings and 110 bridges. The NCC also manages close to 650 leases and the ground operations for most federal organizations in CCR. The NCC manages its assets through the application of relevant policies and regulations and by means of a life-cycle maintenance and rehabilitation program. The NCC's duties with regard to its real asset base include: safeguarding and preserving the Capital's most treasured cultural, natural and heritage assets (including the Official Residences); the promotion and regulation of public activities on federal lands; natural resource protection and management; environmental stewardship; and the delivery of visitor and recreational services and programs. Where appropriate, the assets are used to generate a stream of revenues to complement federal appropriations in supporting the work of the

Corporation (e.g. leasing, land use permits). Land development projects are carried out to enhance the Capital for future generations. This activity is also responsible for the acquisition of national interest properties and disposal of surplus properties. These activities are carried out in close cooperation with the cities of Ottawa and Gatineau and federal organizations (e.g. Public Works and Government Services Canada, Royal Canadian Mounted Police). The NCC also pays Payments in Lieu of Taxes (PILT) to municipalities and school boards in Quebec. Clients include senior political figures (for Official Residences), government bodies at all levels, visitors to the Capital, local residents and all Canadians who benefit from a meaningful Capital.

#### *Animating and promoting the Capital*

The objective is to generate pride and promote unity through programming in the Capital. The main products are a series of high-impact events (notably Canada Day and Winterlude), interpretative programs and commemorations. As well, this activity works to increase Canada-wide awareness of the Capital by means of national marketing and communications campaigns that present the Capital as a place where Canadians can experience Canadian heritage, culture and achievements.

#### *Planning, design and land use*

This activity guides the use and physical development of federal lands, coordinates development and ensures excellence in design and planning on federal lands in order that it is appropriate to the role and significance of the Capital. Products include long-term visionary plans, prepared in consultation with other planning jurisdictions and departments, to guide land uses, development and management of Capital lands as well as the identification of the National Interest Land Mass to be

held in trust for future generations. Under the *National Capital Act*, the National Capital Commission (NCC) is responsible for the review and approval of all proposals for land-use changes, designs and land disposals on federal lands in Canada's Capital region (CCR) to ensure that they are appropriate to their significance, natural environment and heritage. The NCC develops strategies and facilitates federal involvement in CCR transportation and transit, and participates in joint studies with provincial and municipal partners to address inter-provincial and urban transportation issues. Programs also include management of the NCC's built heritage, cultural landscapes, archaeological assets and collections, as well as approval of heritage building designations in the Capital. Clients include the NCC, all government organizations with interests in CCR, Canadians, and other visitors, plus international and private agencies, all of whom benefit from a meaningful Capital of international quality.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.



# Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Department	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$			\$	\$
...	1,385,027,770	...	...	1	Operating expenditures		
				1b	Transfer of \$2,532,311 from Foreign Affairs and International Trade Vote 30, \$2,111,700 from National defence Vote 1, \$891,200 from Public Safety and Emergency Preparedness Vote 10, \$587,700 from Agriculture and Agri-Food Vote 1, \$328,200 from Public Safety and Emergency Preparedness Vote 1, \$138,800 from Privy Council Vote 1, \$118,600 from Agriculture and Agri-Food Vote 20, \$106,900 from Health Vote 1, \$94,756 from Transport Vote 1, \$30,000 from Public Safety and Emergency Preparedness Vote 45 and \$6,000 from Finance Vote 1		
		6,353,680	...	1c	Transfer of \$9,222,873 from Foreign Affairs and International Trade Vote 5, \$94,200 from Natural Resources Vote 1 and \$46,320 from Transport Vote 1		
		1	...		Transfer from: Vote 1 (Finance)		
		6,000	...		Vote 1 (Health)		
		106,900	...		Vote 1 (Agriculture and Agri-Food)		
		587,700	...		Vote 1 (National Defence)		
		2,111,700	...		Vote 1 (Natural Resources)		
		94,200	...		Vote 1 (Transport)		
		141,076	...		Vote 1 (Privy Council)		
		138,800	...		Vote 1 (Public Safety and Emergency Preparedness)		
		328,200	...		Vote 5		
		9,222,873	...		Vote 10 (Public Safety and Emergency Preparedness)		
		891,200	...		Vote 20 (Agriculture and Agri-Food)		
		118,600	...		Vote 30		
		2,532,311	...		Vote 45 (Public Safety and Emergency Preparedness)		
		30,000	...		TB Vote 15 <sup>(1)</sup>		
		133,480	...		TB Vote 25 <sup>(1)</sup>		
		48,990,816	...		TB Vote 30 <sup>(1)</sup>		
		44,746,633	...		Transfer to: Vote 1 (Agriculture and Agri-Food)		
		(208,900)	...		Vote 1 (Citizenship and Immigration)		
		(10,295,700)	...		Vote 1 (Industry)		
		(15,000)	...		Vote 1 (National Defence)		
		(222,300)	...				

Available from previous years		Source of authorities			Vote	Disposition of authorities			
		As shown in				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	\$	\$	\$	\$
...	...	...	...	...	(150,000)	...	...	...	...
...	...	...	...	...	(475,100)	...	...	...	...
...	...	...	...	...	(5,483,435)	...	...	...	...
...	...	...	...	...	(4,029,700)	...	...	...	...
...	...	...	...	...	(25,199,673)	...	...	...	...
1	...	1,385,027,770	6,353,681	64,100,681	1,455,482,132	1,358,450,363	97,031,769	...	1,543,631,038
...	...	211,368,121	...	...	211,368,121	...	...	...	...
...	...	...	1	...	1	...	...	...	...
...	...	...	...	175,000	175,000	...	...	...	...
...	...	...	...	42,345,283	42,345,283	...	...	...	...
...	...	...	...	(9,222,873)	(9,222,873)	...	...	...	...
...	...	...	...	(1,887,200)	(1,887,200)	...	...	...	...
...	...	...	...	(10,750,000)	(10,750,000)	...	...	...	...
...	...	...	...	(100,000)	(100,000)	...	...	...	...
...	...	...	...	(4,188,235)	(4,188,235)	...	...	...	...
...	...	211,368,121	1	16,371,975	227,740,097	167,282,401	60,457,696	...	190,642,416
...	...	879,829,814	...	...	879,829,814	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	7,561,132	...	7,561,132	...	...	...	...
...	...	...	1	...	1	...	...	...	...
...	...	...	...	10,750,000	10,750,000	...	...	...	...
...	...	...	...	300,000	300,000	...	...	...	...
...	...	...	...	530,921	530,921	...	...	...	...



## Ministry Summary Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
16,388,659	...	...	16,388,659	L11	Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, <i>Appropriation Act No. 1, 1971</i> . Limit \$38,200,000 (Net)	291,125	...
11,502,987	...	...	11,502,987	L12	Working capital advance for advances to posts abroad in accordance with Vote 630, <i>Appropriation Act No. 2, 1954</i> , amended by Vote L12, <i>Appropriation Act No. 3, 1989-90</i> . Limit \$50,000,000 (Net)	1,564,333	...
1,666,800,000	...	...	1,666,800,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the <i>Export Development Act</i> , section 11. Limit \$3,000,000,000 (Gross)	...	...
99,485,350,679	...	...	98,559,337,372	(S)	(L) Borrowing of the Corporation pursuant to sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings (Net)	...	...
101,180,042,325	...	...	100,254,029,018		Total non-budgetary	1,855,458	100,252,173,560
32,141,094	2,615,047,211	13,914,817	2,906,845,414		Total Department—		
101,180,042,325	...	...	100,254,029,018		Budgetary	2,482,465,566	138,982,268
...	...	...	...		Non-budgetary	1,855,458	2,705,551,600 <sup>(S)</sup>
...	15,481,540	...	15,481,540	20	Canadian Commercial Corporation	...	15,481,541
10,000,000	...	...	10,000,000	(S)	Payments to the Canadian Commercial Corporation	...	...
...	...	...	...		(L) Deposits to the Corporation pursuant to the <i>Canadian Commercial Corporation Act</i> , section 11. Limit \$10,000,000 (Net)	...	10,000,000
...	15,481,540	...	15,481,540		Total Agency—		
...	...	...	...		Budgetary	15,481,540	...
...	...	...	...		Non-budgetary	...	10,000,000
...	200,901,545	...	200,901,545	25	Canadian International Development Agency	...	...
...	...	...	...	25c	Operating expenditures	...	...
...	22,418	...	22,418		Transfer of \$30,000 from Treasury Board Vote 1	15,481,540	15,481,541
...	...	30,000	30,000		Transfer from: Vote 1 (Treasury Board)	...	...
...	...	88,859	88,859		TB Vote 15 <sup>(1)</sup>	...	10,000,000
...	...	4,124,233	4,124,233		TB Vote 25 <sup>(1)</sup>	...	...
...	...	19,704,883	19,704,883		TB Vote 30 <sup>(1)</sup>	...	...





## Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	...	1	...	...	1	L35c	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$285,613,000 (\$248,113,000 + \$37,500,000) in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts		
...	1	1	...	...	2		Total—Vote L35		
						L40	Pursuant to section 3 (c) of the <i>International Development (Financial Institutions) Assistance Act</i> the amount of financial assistance provided by the Minister of Foreign Affairs, in consultation with the Minister of Finance for participation in General Capital Increase for International Financial Institutions to respond to the global economic crisis and to no longer-term development needs in Africa, Americas, Asia and the Caribbean, shall not exceed, in respect of the period commencing on April 1, 2011 and ending on March 31, 2012 an amount of \$82,176,248 US which amount is estimated in Canadian dollars at \$84,279,960 on September 24, 2010		
...	1	...	...	...	1	L40c	Pursuant to section 3 (c) of the <i>International Development (Financial Institutions) Assistance Act</i> the amount of financial assistance provided by the Minister of Foreign Affairs, in consultation with the Minister of Finance for participation in General Capital Increase for International Financial Institutions to respond to the global economic crisis and to no longer-term development needs in Africa, Americas, Asia and the Caribbean, shall not exceed, in respect of the period commencing on April 1, 2011 and ending on March 31, 2012 an amount of \$110,411,457 US (\$82,176,248 US + \$28,235,209 US) which amount is estimated in Canadian dollars at \$112,931,558 (\$84,279,960 + \$28,651,598)		
...	1	1	...	...	2		Total—Vote L40		

The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$285,613,000 (\$248,113,000 + \$37,500,000) in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts

Pursuant to section 3 (c) of the *International Development (Financial Institutions) Assistance Act* the amount of financial assistance provided by the Minister of Foreign Affairs, in consultation with the Minister of Finance for participation in General Capital Increase for International Financial Institutions to respond to the global economic crisis and to no longer-term development needs in Africa, Americas, Asia and the Caribbean, shall not exceed, in respect of the period commencing on April 1, 2011 and ending on March 31, 2012 an amount of \$82,176,248 US which amount is estimated in Canadian dollars at \$84,279,960 on September 24, 2010

Pursuant to section 3 (c) of the *International Development (Financial Institutions) Assistance Act* the amount of financial assistance provided by the Minister of Foreign Affairs, in consultation with the Minister of Finance for participation in General Capital Increase for International Financial Institutions to respond to the global economic crisis and to no longer-term development needs in Africa, Americas, Asia and the Caribbean, shall not exceed, in respect of the period commencing on April 1, 2011 and ending on March 31, 2012 an amount of \$110,411,457 US (\$82,176,248 US + \$28,235,209 US) which amount is estimated in Canadian dollars at \$112,931,558 (\$84,279,960 + \$28,651,598)

(S)	(L) Payments (encashment of notes) to International Financial Institutions— Capital subscription	...	84,279,960	28,651,598	...	112,931,558	107,870,472	5,061,086	...	35,496,210
(S)	<b>African Development Bank</b> (L) Authorization to subscribe for 227,656 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross): Unused authority at beginning of year (converted to Cdn \$ at that time) Exchange valuation adjustment to the unused authority at year end Total <sup>(4)</sup>	5,844,821,136	...	...	(2,367,419,889)	3,477,401,247	...	...	3,567,816,517	...
(S)	<b>Caribbean Development Bank</b> (L) Authorization to subscribe for 20,294 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross): Unused authority at beginning of year (converted to Cdn \$ at that time) Exchange valuation adjustment to the unused authority at year end Total <sup>(4)</sup>	118,686,924	...	...	...	118,686,924	...	...	122,102,111	...
(S)	<b>Asian Development Bank</b> (L) Authorization to subscribe for 527,490 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross): Unused authority at beginning of year (converted to Cdn \$ at that time) Exchange valuation adjustment to the unused authority at year end Total <sup>(4)</sup>	6,240,199,681	...	...	...	6,240,199,681	...	...	6,402,582,038	...
(S)	<b>Inter-American Development Bank</b> (L) Authorization to subscribe for 655,377 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross): Unused authority at beginning of year (converted to Cdn \$ at that time) Exchange valuation adjustment to the unused authority at year end Total <sup>(4)</sup>	7,627,075,936	...	...	...	7,627,075,936	...	...	7,627,075,936	...

## Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	...	...	259,254,947		259,254,947		
7,627,075,936	...	...	259,254,947		7,886,330,883		
...	...	...	...		...	...	...
19,830,783,677	84,279,962	28,651,600	(1,851,952,128)	18,091,763,111	107,870,472	5,061,090	17,978,831,549
384,594,510	3,434,289,204	420,977,439	39,490,415	4,279,351,568	3,927,263,547	49,039,662	303,048,359
19,830,783,677	84,279,962	28,651,600	(1,851,952,128)	18,091,763,111	107,870,472	5,061,090	17,978,831,549
<b>Export Development Canada (Canada Account)</b> <sup>(6)</sup>							
(S) Payments to Export Development Canada to discharge obligations incurred pursuant to Section 23 of the <i>Export Development Act</i> (Canada Account) for the purpose of facilitating and developing trade between Canada and other countries (S.C., 2001, c. 33) <sup>(6)</sup>							
...	500,000	...	(500,000)	...	47,284,811	...	(50,952,799)
...	...	...	47,284,811	47,284,811	7,053,101	...	7,127,601
...	500,000	...	...	...	...	...	180,061,061
...	500,000	...	53,837,912	54,337,912	54,337,912	...	136,235,863
(S) (L) Total authorized limit of \$20,000,000,000 pursuant to section 24 of the <i>Export Development Act</i> related to loans made and committed in accordance with section 23 <sup>(6)</sup>							
14,606,022,092	363,300,000	(1,594,000,000)	1,341,643,594	14,716,965,686			
...	...	...	(47,284,811)	(47,284,811)			
14,606,022,092	363,300,000	(1,594,000,000)	1,294,358,783	14,669,680,875	(1,785,449,376)	...	16,455,130,251
Less: budgetary portion of the authority (see above) <sup>(6)</sup>							
Total non-budgetary authority related to section 24 (Net) <sup>(6)</sup>							
...	500,000	...	53,837,912	54,337,912	54,337,912	...	136,235,863
14,606,022,092	363,300,000	(1,594,000,000)	1,294,358,783	14,669,680,875	(1,785,449,376)	...	16,455,130,251
...	500,000	...	53,837,912	54,337,912	54,337,912	...	136,235,863
14,606,022,092	363,300,000	(1,594,000,000)	1,294,358,783	14,669,680,875	(1,785,449,376)	...	16,455,130,251



International Development Research Centre									
45	207,370,244	...	...	207,370,244	...	...	...	237,907,649	195,917,432
Centre									
Payments to the International Development Research Centre									
45b	...	...	...	...	...	...	...	...	...
Transfer of \$1,200,000 from Health Vote 25, \$ 925,926 from Industry Vote 80, \$648,148 from Industry Vote 95, \$175,705 from Health Vote 40, \$74,074 from Industry Vote 75 and \$51,852 from Industry Vote 90									
45c	...	861,700	...	861,700	...	...	...	237,907,649	195,917,432
Payments to the International Development Research Centre									
Transfer from: Vote 25 (Health)									
Vote 40 (Health)									
Vote 75 (Industry)									
Vote 80 (Industry)									
Vote 90 (Industry)									
Vote 95 (Industry)									
TB Vote 5 <sup>(1)</sup>									
Transfer to Vote 20 (Health)									
Total—Vote 45									
Total Agency—Budgetary									
International Joint Commission (Canadian Section)									
50	7,674,349	...	...	7,674,349	...	...	...	7,577,459	8,148,135
Program expenditures									
Transfer from: TB Vote 15 <sup>(1)</sup>									
TB Vote 25 <sup>(1)</sup>									
TB Vote 30 <sup>(1)</sup>									
Total—Vote 50									
(S)	596,943	...	(123,306)	473,637	...	...	...	473,637	454,935
Contributions to employee benefit plans									
Total Agency—Budgetary									
National Capital Commission <sup>(1)</sup>									
52b	8,271,292	...	535,378	8,806,670	...	...	...	8,051,096	8,603,070
Payments to the National Capital Commission for operating expenditures—Transfer of \$65,157,730 from Transport Vote 40, \$450,000 from Public Works and Government Services Vote 1 and \$330,000 from National Defence Vote 5									
52c	...	3,070,000	...	3,070,000	...	...	...	755,574	...
Transfer of \$807,000 from Foreign Affairs and International Trade Vote 54, and \$100,000 from Foreign Affairs and International Trade Vote 5									
Transfer from: Vote 1 (Public Works and Government Services)									
Vote 5									
Vote 5 (National Defence)									
Vote 40 (Transport)									
Vote 54									
TB Vote 30 <sup>(1)</sup>									
Transfer from Transport for presentation purposes									
Total—Vote 52									
...	...	3,070,001	81,281,009	84,351,010	...	...	61,015	84,289,995	83,467,313

## Ministry Summary—Concluded

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers		Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	230,000	...	...	230,000	54b	Payments to the National Capital Commission for capital expenditures—Transfer of \$27,778,875 from Transport Vote 45			
...	...	...	27,778,875	...	27,778,875		Transfer from Vote 45 (Transport)			
...	...	...	(807,000)	...	(807,000)		Transfer to Vote 52			
...	...	...	4,184,125	...	4,184,125		Transfer from Transport for presentation purposes			
...	...	230,000	31,156,000	...	31,386,000		Total—Vote 54	23,196,101	8,189,899	74,848,001
...	...	3,300,001	112,437,009	...	115,737,010		Total Agency—Budgetary	107,486,096	8,250,914	158,315,314 <sup>(7)</sup>
416,735,604	6,280,959,491	466,553,957	454,218,711	...	7,618,467,763		Total Ministry—Budgetary	6,832,993,406	343,443,730	442,030,627
135,626,848,094	447,579,962	(1,565,348,400)	(1,483,606,652)	...	133,025,473,004		Non-budgetary	(1,675,723,446)	5,061,090	134,696,135,360
										6,858,820,814 <sup>(7)</sup>
										(1,293,072,501)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

(3) Vote 32c under the Canadian International Development Agency was approved by Parliament in Appropriation Act No. 5, 2009-2010. This vote provided legislative authority, pursuant to section 24.1 of the *Financial Administration Act*, to forgive an amount up to \$449,533,044 in subsequent years.

(4) Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

(5) Export Development Canada (Canada Account) was merged into Foreign Affairs and International Trade when the Department of Foreign Affairs and the Department of International Trade were amalgamated in 2006. Export Development Canada (Canada Account) should have remained a separate organization; therefore previous year's amounts have been restated by \$136,235,863 (budgetary) and \$(1,587,758,683) (non-budgetary).

(6) In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of \$20 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans, it is shown as non-budgetary for reporting purposes.

(7) Order in Council 2011-0583 designates the Minister of Foreign Affairs, a member of the Queen's Privy Council for Canada, as the appropriate Minister for the purposes of the *National Capital Act*, effective May 18, 2011. Prior to the transfer, expenditures of \$17,425,229 were approved by the Minister of Transport. Previous year's amounts have been restated by \$158,315,314.

# Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>																		
Diplomacy and advocacy	350,867,849	316,536,412	719,536	712,010	872,296,335	755,913,683	13,000,000	9,572,360	...	...	...	...	...	...	...	1,210,883,720	1,063,589,745	...
International policy advice and integration	86,149,265	80,188,826	938,895	886,572	19,150,185	18,224,762	...	...	...	...	...	...	...	...	...	106,238,345	99,300,160	...
Governance, strategic direction, and common service delivery	586,341,400	538,061,299	208,278,782	149,328,202	...	25,000	38,100,000	32,823,386	...	...	...	...	...	...	...	756,520,182	654,591,115	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27,891,646	1,855,458	...
Non-budgetary	223,854,480	211,928,150	...	...	87,774	87,774	...	...	...	...	...	...	...	...	...	223,942,254	212,015,924	...
Government of Canada benefits	166,741,242	159,125,875	660,024	642,740	7,987,363	7,686,020	3,050,000	...	...	...	...	...	...	...	...	172,338,629	167,454,635	...
International commerce—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100,226,137,372	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	67,346,585	65,142,053	6,372,269	6,354,777	...	...	4,250,000	3,537,033	...	...	...	...	...	...	...	69,468,854	67,959,797	...
Consular services and emergency management	442,046,568	313,170,152	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Passport Canada special operating agency (Revolving Fund)	198,308,651	188,667,271	10,770,591	9,358,100	25,000	...	283,697,380	293,641,333	...	...	...	...	...	...	...	158,349,188	19,528,819	...
Internal services	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	209,104,242	198,025,371	...
<b>Subtotal—</b>																		
Budgetary	2,121,656,040	1,872,820,038	227,740,097	167,282,401	899,546,657	781,937,239	342,097,380	339,574,112	...	...	...	...	...	...	...	2,906,845,414	2,482,465,566	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100,254,029,018	1,855,458	...
Revenues netted against expenditures	(342,097,380)	(339,574,112)	...	...	...	...	(342,097,380)	(339,574,112)	...	...	...	...	...	...	...	...	...	...
<b>Total Department—</b>																		
Budgetary	1,779,558,660	1,533,245,926	227,740,097	167,282,401	899,546,657	781,937,239	...	...	...	...	...	...	...	...	...	2,906,845,414	2,482,465,566	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100,254,029,018	1,855,458	...
<b>Canadian Commercial Corporation—</b>																		
Budgetary	15,481,540	15,481,540	...	...	...	...	...	...	...	...	...	...	...	...	...	15,481,540	15,481,540	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,000,000	...	...
<b>Canadian International Development Agency</b>																		
Global engagement and strategic policy—	45,648,318	44,539,062	...	...	1,534,068,609	1,534,068,609	...	...	...	...	...	...	...	...	...	18,091,763,111	1,578,607,671	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	107,870,472	107,870,472	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

## Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Low-income countries	432,283,130	126,094,363	...	...	...	772,307,647	747,292,333	...	...	...	...	...	...	...	1,204,590,777	873,386,696	...	...
Fragile countries and crisis-affected communities	23,395,388	22,826,879	...	...	...	780,374,442	765,374,442	...	...	...	...	...	...	...	803,769,830	788,201,321	...	...
Middle-income countries	23,623,706	23,049,649	...	...	...	274,034,139	274,034,139	...	...	...	...	...	...	...	297,657,845	297,083,788	...	...
Canadian engagement	16,392,797	15,994,451	...	...	...	266,879,557	266,327,144	...	...	...	...	...	...	...	283,272,354	282,321,595	...	...
Internal services	110,343,835	107,662,476	...	...	...	...	...	...	...	...	...	...	...	...	110,343,835	107,662,476	...	...
<b>Total Agency—</b>	...	340,166,880	...	...	...	3,627,664,394	3,587,096,667	...	...	...	...	...	...	...	4,279,351,568	3,927,263,547	...	...
Budgetary	651,687,174	...	...	...	...	...	...	...	...	...	...	...	...	...	18,091,763,111	107,870,472	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	107,870,472	...
<b>Export Development Canada (Canada Account)—</b>																		
Budgetary	7,053,101	7,053,101	...	...	...	47,284,811	47,284,811	...	...	...	...	...	...	...	54,337,912	54,337,912	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14,669,680,875	(1,785,449,376)	...	...
<b>International Development Research Centre—</b>																		
Budgetary	237,907,649	237,907,649	...	...	...	...	...	...	...	...	...	...	...	...	237,907,649	237,907,649	...	...
<b>International Joint Commission (Canadian Section)</b>																		
Boundary waters treaty	6,607,158	6,084,112	...	...	...	...	...	...	...	...	...	...	...	...	6,607,158	6,084,112	...	...
Great Lakes water quality agreement	2,199,512	1,966,984	...	...	...	...	...	...	...	...	...	...	...	...	2,199,512	1,966,984	...	...
<b>Total Agency—Budgetary</b>	<b>8,806,670</b>	<b>8,051,096</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>8,806,670</b>	<b>8,051,096</b>	...	...
<b>National Capital Commission—</b>																		
Budgetary	84,351,010	107,486,096	...	...	...	...	...	...	...	...	...	...	...	...	115,737,010	107,486,096	...	...
<b>Total Ministry—</b>																		
Budgetary	2,784,845,804	2,249,392,288	259,126,097	167,282,401	4,574,495,862	4,416,318,717	...	...	...	...	...	...	...	...	7,618,467,763	6,832,993,406	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	133,025,473,004	(1,675,723,446)	...	...



## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Variance		Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
<b>Department Grants</b>							
...	30,000,000	...	(10,169,045)	13,113,337	6,717,618	...	25,987,677
Grants in support of the Global Peace and Security Fund and its sub-programmes							
...	13,516,000	...	...	13,378,864	137,136	...	12,611,308
...	9,910,000	...	(3,000,000)	5,083,956	1,826,044	...	7,629,778
Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council							
...	7,970,000	...	...	7,970,000	...	...	4,878,525
Grants for Counter-terrorism capacity building program							
...	7,000,000	3,500,000	(286,714)	10,213,286	...	...	6,999,010
...	4,873,000	...	...	4,873,000	...	...	4,873,000
...	250,000	...	(162,226)	87,774	...	...	83,466
(S) Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>							
...	125,000	...	...	...	125,000	...	...
...	76,000	...	1,017,936	956,265	137,671	...	907,744
...	60,000	...	...	59,832	168	...	60,000
...	30,000	...	...	30,000	...	...	30,000
...	25,000	...	...	25,000	...	...	25,000
...	...	...	...	...	...	...	620,412
...	73,835,000	3,500,000	(12,600,049)	55,791,314	8,943,637	...	64,705,920
<b>Total—Grants</b>							
<b>Contributions</b>							
Payments of assessed contributions to International Organizations:							
...	271,507,364	...	(593,719)	227,422,089	43,491,556	...	251,638,452
...	118,065,937	...	(6,018,697)	83,512,244	28,534,996	...	93,321,799
...	26,892,585	...	...	23,891,889	3,000,696	...	18,094,945
...	16,652,070	...	(50,122)	16,560,365	41,583	...	14,639,249
...	15,781,285	...	...	15,225,546	555,739	...	14,736,994
...	14,037,527	...	...	13,739,122	298,405	...	13,215,480
...	13,726,002	...	...	12,456,949	1,269,051	...	12,142,707

## Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
...	13,390,663	...	72,238	13,436,602	26,299	...	14,410,272
...	11,894,444	...	5,653,297	17,484,284	63,457	...	10,720,433
...	11,847,523	...	...	11,702,264	145,259	...	9,961,696
...	11,541,811	...	...	11,523,208	18,603	...	11,757,951
...	11,395,496	...	...	10,774,261	621,235	...	10,735,425
...	7,075,717	...	...	6,255,525	820,192	...	6,029,321
...	6,457,043	...	418,247	6,836,241	39,049	...	6,379,183
...	5,106,170	...	28,500	5,012,428	122,242	...	4,957,962
...	4,011,354	...	...	3,322,281	689,073	...	3,736,636
...	3,808,971	...	63,580	3,861,281	11,270	...	3,641,689
...	3,342,168	...	(63,580)	2,806,435	472,153	...	2,633,291
...	1,858,000	...	275,000	2,132,459	541	...	2,068,694
...	1,581,067	...	...	1,480,512	100,555	...	1,352,746
...	1,334,079	...	(95,789)	967,093	271,197	...	1,278,680
...	1,322,687	...	...	1,122,615	200,072	...	1,148,005
...	1,235,006	...	(48,500)	1,130,988	55,518	...	1,184,412
...	1,141,310	...	(53,297)	1,037,258	50,755	...	900,463
...	559,651	...	...	523,550	36,101	...	547,415
...	538,126	...	31,000	558,889	10,237	...	473,261
...	535,532	...	45,772	535,532	45,772	...	568,095
...	503,188	...	1,351	504,539	...	...	493,565
...	485,749	...	5,255	487,120	3,884	...	415,736
...	477,767	...	18,898	493,666	2,999	...	482,864
...	433,047	...	...	190,146	242,901	...	1,499
...	412,049	...	(1,351)	396,952	13,746	...	382,146
...	348,295	...	...	322,385	25,910	...	325,674
...	295,241	...	...	274,371	20,870	...	265,940
...	184,912	...	5,333	186,698	3,547	...	174,709

...	182,039	...	53	182,092	Stockholm Convention on Persistent Organic Pollutants (US\$171,800)	181,390	702	...	176,035
...	179,876	...	...	179,876	Organization for Economic Cooperation and Development Centre for Education and Research (132,135 Euro)	179,822	54	...	190,030
...	164,481	...	150,000	314,481	The Vienna Convention and its Montreal Protocol on Substances that Deplete the Ozone Layer (US\$155,229)	292,208	22,273	...	17,843
...	88,123	...	88,629	176,752	Rottendam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade (US\$83,166)	88,629	88,123	...	84,204
...	70,192	...	20,000	90,192	Wassenaar arrangement (51,562 Euro)	88,195	1,997	...	85,548
...	69,074	...	...	69,074	Permanent Court of Arbitration (50,741 Euro)	56,453	12,621	...	41,565
...	64,810	...	43,552	108,362	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (31,771,184 CFA)	108,362	...	...	115,960
...	29,367	...	4,350	33,717	International commodity organizations (21,573 Euro)	33,351	366	...	31,393
...	15,244	...	...	15,244	International Fact Finding Commission (14,539 Swiss Francs)	10,609	4,635	...	12,591
...	87,480,000	...	5,388,496	92,868,496	Contributions under the Global partnership program for the destruction, disposal and securing of weapons and materials of mass destruction and related expertise	92,865,815	2,681	...	111,459,907
...	78,396,000	...	(12,501,863)	65,894,137	Global Peace and Security Fund	50,715,967	15,178,170	...	99,723,020
...	20,000,000	...	(5,440,392)	14,559,608	Investment cooperation program	3,780,281	10,779,327	...	5,950,612
...	8,851,782	2,061,132	15,427,355	26,340,269	Contributions for the Anti-crime capacity building program	26,145,282	194,987	...	19,836,463
...	8,007,627	...	7,425,000	15,432,627	Contributions in aid of academic relations	15,360,197	72,430	...	9,963,328
...	8,000,000	...	600,000	8,600,000	Projects and development activities resulting from summits of La Francophonie	8,263,318	336,682	...	8,499,971
...	7,300,000	...	1,807,163	9,107,163	Contribution for Counter-terrorism capacity building program	8,949,056	158,107	...	13,179,994
...	6,037,363	...	(52,140)	5,985,223	Global Commerce Support Program	5,683,880	301,343	...	5,442,501
...	1,000,000	...	(300,000)	700,000	Northern dimension of Canada's foreign policy	495,062	204,938	...	689,989
...	529,000	1	150,000	679,001	International environmental agreements	678,121	880	...	985,286
...	...	...	12,000,000	12,000,000	Afghanisthan counter-narcotics program	12,000,000	...	...	...
...	...	2,000,000	2,140	2,002,140	International science and technology partnership program	2,002,140	...	...	1,000,000
...	806,244,814	4,061,133	24,505,759	834,811,706	<b>Total—Contributions</b>	<b>726,145,925</b>	<b>108,665,781</b>	...	<b>792,303,629</b>
...	880,079,814	7,561,133	11,905,710	899,546,657	<b>Total Department</b>	<b>781,937,239</b>	<b>117,609,418</b>	...	<b>857,009,549<sup>(1)</sup></b>

<b>Canadian International Development Agency Grants</b>									
Grants for Multilateral Programming:									
Grants in support of development assistance, humanitarian assistance or disaster preparedness, including peace building, for global operations, programs, projects, activities and appeals; as well as in support of programming against hunger, malnutrition and disease for the benefit of developing countries or territories or countries in transition									
...	1,743,427,100	345,269,000	(111,186,878)	1,977,509,222		1,962,509,222	15,000,000	...	1,892,610,109

## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates				Variance	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	23,900,000	...	(9,672,188)	14,227,812	14,227,812	...	9,577,500
Grants for Partnership Programming: Grants for development assistance programs, projects and activities intended to support development and public engagement initiatives or to enhance the awareness, understanding, and engagement of Canadians with respect to development and grants for education and training programs, projects and activities for the benefit of developing countries or territories or countries in transition							
...	8,700,000	5,000,000	(9,026,806)	4,673,194	4,673,194	...	4,863,184
...	1,776,027,100	350,269,000	(129,885,872)	1,996,410,228	1,981,410,228	15,000,000	1,907,050,793
<b>Total—Grants</b>							
<b>Contributions</b>							
Contributions for Bilateral Programming: Contributions in support of development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, contributions for cooperation with countries in transition and contributions in support of regional or country specific development assistance projects, programs and activities for the benefit of developing countries or territories or countries in transition							
...	911,267,922	(289,740,000)	143,413,542	764,941,464	739,926,150	25,015,314	891,030,467
Contributions for Partnership Programming: Contributions for development assistance programs, projects and activities intended to support development and public engagement initiatives or to enhance the awareness, understanding, and engagement of Canadians with respect to development and contributions for education and training programs, projects and activities for the benefit of developing countries or territories or countries in transition							
...	267,191,789	...	(16,120,866)	251,070,923	250,518,510	552,413	225,515,509
<b>Total—Contributions</b>							
...	3,662,794	300,000,000	3,070,538	306,733,332	306,733,332	...	20,230,758
...	1,182,122,505	10,260,000	130,363,214	1,322,745,719	1,297,177,992	25,567,727	1,136,776,734



**Other transfer payment**

(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*  
(S) Payments to the World Bank for the Advance Market Commitment for Pneumococcal Vaccines in accordance with the Section 144 of the *Budget and Economic Statement Implementation Act, 2007*

...	248,113,000	37,500,000	(30,574)	285,582,426	...	...	249,133,809
...	...	22,926,021	...	22,926,021	...	...	20,258,857
...	248,113,000	60,426,021	(30,574)	308,508,447	...	...	269,392,666
...	3,206,262,605	420,955,021	446,768	3,627,664,394	40,567,727	...	3,313,220,193

**Export Development Canada (Canada Account) <sup>(1)</sup>**

**Other transfer payment**

(S) Payments of Concessional Loans to Facilitate and Develop Trade between Canada and Foreign Countries  
(S) Forgiveness of non-budgetary loans pursuant to Section 23 (6) of the Export Development Act

...	500,000	...	(6,772,696)	(6,272,696)	...	...	(50,952,799)
...	...	...	53,557,507	53,557,507	...	...	...
...	500,000	...	46,784,811	47,284,811	...	...	(50,952,799) <sup>(1)</sup>
...	4,086,842,419	428,516,154	59,137,289	4,574,495,862	158,177,145	...	4,119,276,943

(S) Statutory transfer payment.

(1) Comparative figures have been reclassified since Export Development Canada (Canada Account) is now presented separately.

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Department Budgetary (respendable revenues)</b>			
Diplomacy and advocacy International youth exchange program	13,000,000	9,572,360	8,033,098
Governance, strategic direction, and common service delivery			
Real property services abroad (co-location)	24,000,000	21,188,974	17,108,181
International telecommunication services	5,000,000	5,157,858	3,893,390
Training services by the Canadian Foreign Service Institute	8,000,000	6,000,300	6,368,771
Real property services abroad	1,100,000	476,254	13,640
	38,100,000	32,823,386	27,383,982
International commerce Trade fairs and invest- ment technology			
Total Ministry— Budgetary	342,097,380	339,574,112	308,585,703
Non-budgetary	...	1,303,310,373	1,034,794,182
Total Agency—Non-budgetary	...	1,303,310,373	1,034,794,182
Total Department— Budgetary	342,097,380	339,574,112	308,585,703
Non-budgetary	...	1,123,370	10,380,063
Total Department— Budgetary	342,097,380	339,574,112	308,585,703
Non-budgetary	...	1,123,370	10,380,063
Export Development Canada (Canada Account) <sup>(1)</sup>			
Non-budgetary (respendable receipts)			
Loan repayments	...	1,303,310,373	1,034,794,182
Total Agency—Non-budgetary	...	1,303,310,373	1,034,794,182
Total Ministry— Budgetary	342,097,380	339,574,112	308,585,703
Non-budgetary		1,314,433,743	1,045,174,245

(1) Comparative figures have been reclassified since Export Development Canada (Canada Account) is now presented separately.

## Revenues

Department	Current year		Previous year	
	\$		\$	
<b>Other revenues—</b>				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
Export Development Canada—Dividend	500,000,000		350,000,000	
Personnel posted abroad	470,968	...	...	
Other accounts—				
Interest on mission bank accounts	80,461	81,581		
Incentive for sustainable capital investment	...	135,842		
	500,551,429	350,217,423		
Refunds of previous years' expenditures—				
Other grants and contributions	9,055,613	589,159		
Accountable advances	65,541	4,179,121		
Capital	3,994	2,123		
Operating	4,620,868	1,543,461		
Sundries	146,934	1,074,264		
Adjustments to prior year's payables	6,865,652	6,854,138		
	20,758,602	14,242,266		
Sales of goods and services—				
Rights and privileges—				
Passport sales	293,288,482	268,952,855		
Lease and use of public property—				
Co-location	21,665,228	17,121,820		
Services of a regulatory nature—				
Special consular fees	3,543,552	3,639,973		
Consular fees—Passport purchase	97,506,165	88,845,320		
	101,049,717	92,485,293		
Services of a non-regulatory nature—				
Net voted revenues—Other business services	6,000,920	6,462,540		
Net voted revenues—Telecommunication services	5,157,858	3,921,340		
	11,158,778	10,383,880		
Other fees and charges—				
International youth exchange program	9,572,225	8,070,819		
Passport Canada miscellaneous revenues	1,095	1,365		
Deposit and unclaimed cheques	(46,295)	(20,156)		
Sundries	271,797	539,940		
	9,798,822	8,591,968		
	436,961,027	397,535,816		
Proceeds from the disposal of surplus Crown assets	2,183,372	1,504,506		
<b>Department</b>				
<b>Other revenues—</b>				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
Canada investment Fund for Africa—				
Interest				
International development assistance—Loans to developing countries				
Services and commitment charges on loans to developing countries				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	6,772,538	15,559,539		
Adjustments to prior year's payables	1,017,414	1,663,692		
	7,789,952	17,223,231		
Proceeds from the disposal of surplus Crown assets	6,874	6,097		
Miscellaneous revenues—				
Net gain on exchange	22,057,431	259,270,422		
Sundries	306,623	255,286		
	22,364,054	259,525,708		
<b>Total Agency</b>	<b>32,870,840</b>	<b>279,785,217</b>		
<b>Canadian International Development Agency</b>				
<b>Other revenues—</b>				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
Canada investment Fund for Africa—				
Interest	448,982	765,314		
International development assistance—Loans to developing countries				
Services and commitment charges on loans to developing countries	2,248,851	2,249,370		
	12,127	15,497		
	2,709,960	3,030,181		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	6,772,538	15,559,539		
Adjustments to prior year's payables	1,017,414	1,663,692		
	7,789,952	17,223,231		
Proceeds from the disposal of surplus Crown assets	6,874	6,097		
Miscellaneous revenues—				
Net gain on exchange	22,057,431	259,270,422		
Sundries	306,623	255,286		
	22,364,054	259,525,708		
<b>Total Agency</b>	<b>32,870,840</b>	<b>279,785,217</b>		

**Revenues—Concluded**

	Current year	Previous year
	\$	\$
<b>Export Development Canada (Canada Account) <sup>(2)</sup></b>		
<b>Other revenues—</b>		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—		
Development of export trade—Interest	217,327,815	276,849,489
Miscellaneous revenues—		
Net gain on exchange	100,039,124	21,238,838
Rental revenues	4,045,478	4,594,847
Sundries	182,972	7,641,931
	104,267,574	33,475,616
<b>Total Agency</b>	<b>321,595,389</b>	<b>310,325,105 <sup>(2)</sup></b>
<b>International Joint Commission (Canadian Section)</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	458,501	283,244
Adjustments to prior year's payables	65,167	1,083
	523,668	284,327
Miscellaneous revenues—		
United States share of expenses of the regional office in Windsor	458,579	175,672
<b>Total Agency</b>	<b>982,247</b>	<b>459,999</b>
<b>Ministry Summary</b>		
<b>Other revenues—</b>		
Return on investments	720,589,204	630,097,093
Refunds of previous years' expenditures	29,072,222	31,749,824
Sales of goods and services	436,961,027	397,535,816
Proceeds from the disposal of surplus Crown assets	2,190,246	1,510,603
Miscellaneous revenues	214,106,447	342,811,776
<b>Total Ministry</b>	<b>1,402,919,146</b>	<b>1,403,705,112</b>

(1) Interest unless otherwise indicated.

(2) Comparative figures have been reclassified since Export Development Canada (Canada Account) is now presented separately.



# SECTION 12

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Governor General

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Strategic Outcome**

The Governor General, representing The Queen in Canada, is enabled to fulfill constitutional, state, ceremonial and public duties.

### **Program Activity Descriptions**

#### *Governor General support*

The Office of the Secretary to the Governor General (OSGG) provides support and advice to the Governor General of Canada in his/her unique role as the representative of The Queen in Canada as well as commander-in-chief. OSGG assists the Governor General in carrying out constitutional responsibilities, in representing Canada at home and abroad, in bringing Canadians together, and in granting armorial bearings. OSGG also supports the Governor General in encouraging excellence through the administration of the Canadian Honours System and by organizing the presentations of national honours, decorations, medals

and awards. OSGG manages a visitor services program at both of the Governor General's official residences and oversees the day-to-day operations of these residences. OSGG also provides support to former Governors General, including pensions to former Governors General and their spouses.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

# Ministry Summary

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year		Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	\$				\$	\$		\$	\$	
...	17,014,933	...	...	17,014,933	1						
...	...	...	4,820	4,820							
...	...	...	806,748	806,748							
...	...	...	1,959,695	1,959,695							
...	17,014,933	...	2,771,263	19,786,196							
...	2,154,455	...	16,681	2,171,136	(S)		18,898,965	887,231	...		17,446,351
...	...	...	...	...			2,171,136	...	...		2,196,707
...	520,000	...	3,069	523,069	(S)		523,069	...	...		450,004
...	134,970	...	(749)	134,221	(S)		134,221	...	...		130,733
35	...	...	11,770	11,805	(S)		...	35	11,770		...
35	19,824,358	...	2,802,034	22,626,427			21,727,391	887,266	11,770		20,223,795

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward.

## Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governor General support	13,987,450	13,420,212	...	...	534,069	523,069	...	...	...	...	14,521,519	13,943,281
Internal services	8,104,908	7,784,110	...	...	...	...	...	...	...	...	8,104,908	7,784,110
<b>Total Ministry—Budgetary</b>	<b>22,092,358</b>	<b>21,204,322</b>	<b>...</b>	<b>...</b>	<b>534,069</b>	<b>523,069</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>22,626,427</b>	<b>21,727,391</b>



# Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Grants		
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	Used in the current year	Variance	Available for use in subsequent years
					\$	\$	\$
...	520,000	...	3,069	523,069	523,069	...	...
...	11,000	...	...	11,000	...	11,000	...
...	531,000	...	3,069	534,069	523,069	11,000	...
				<b>Total Ministry</b>	<b>523,069</b>	<b>11,000</b>	<b>...</b>
							<b>450,004</b>

(S) Statutory transfer payment.

## Revenues

	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Refunds of previous years' expenditures	4,800	11,128
Proceeds from the disposal of surplus Crown assets	11,770	35
Miscellaneous revenues	81,614	78,918
<b>Total Ministry</b>	<b>98,184</b>	<b>90,081</b>



# SECTION 13

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Health

### Department

Assisted Human Reproduction Agency of  
Canada

Canadian Institutes of Health Research

Canadian Northern Economic  
Development Agency

Hazardous Materials Information Review  
Commission

Patented Medicine Prices Review Board

Public Health Agency of Canada

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Revenues .....	13.20

### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Information services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Department**

### **Strategic Outcome**

A health system responsive to the needs of Canadians.

### **Program Activity Descriptions**

#### *Canadian health system*

The goal of this program activity is to provide strategic policy advice, research and analysis, and program support to provinces and territories, partners and stakeholders on health care system issues. Mindful of long-term equity, sustainability and affordability considerations, Health Canada collaborates and targets its efforts with provinces and territories, national and international organizations, health care providers, professional associations, other key stakeholders and Canadians in order to support improvements to the health care system, such as improved access, quality and integration of health care services. These targeted efforts are in place to better meet the health needs of Canadians, wherever they live or whatever their finan-

cial circumstances. Moreover, ensuring that provinces and territories are provided with advice and recommendations, based on analysis, assists with compliance to the conditions of the *Canada Health Act* to qualify for full health care funding. Focusing on emerging health issues, such as Assisted Human Reproduction and nanotechnology enables Health Canada to strategically position itself as a proactive organization, and targeted Grants and Contribution funding to support international health partners helps to ensure Health Canada is an active player in tackling global health issues.

#### *Official language minority community development*

Official language minority community development involves the administration of Health Canada's responsibilities under Section 41 of the *Official Languages Act* committing the federal government to enhancing the vitality of English-speaking and French-speaking minority communities as well as fostering the full recognition and use of both English and French in Canadian Society and the provision of policy and program advice relating to the Act. Administration involves consulting with Canada's official language minority communities on a regular basis, supporting and enabling the delivery of contribution programs and services for official language minority communities, reporting to Parliament and Canadians on Health Canada's achievements under Section 41, and coordinating Health Canada's activities and awareness in engaging and responding to the health needs of official language minority communities.

#### *Specialized health services*

These specialized health services ensure continuity of services and occupational health services to public servants and works to ensure that Health Canada is prepared and able to continue services in the event of a national emergency. By working pro-actively to reduce the number of workdays lost to illness, Health Canada is promoting a productive public service thereby deliv-

ering results to Canadians. This Program Activity also ensures that Health Canada works internally and with partners to ensure that Health Canada has preparedness plans that are ready for execution in the event of a national emergency. By ensuring that organizations have plans in place that take into account all facets of their legislated responsibilities helps Health Canada continue to deliver services to Canadians at a time that it will be most needed. This includes coordination with other members of the Health Portfolio as well as partners across the Government of Canada. As part of this work Health Canada provides health services to internationally protected person when they are visiting Canada for International events such as the Olympics, G8/G20 meeting and Royal visits. Together, these specialized health services work to ensure continuity of services and capacity in day to day operations but as well as extraordinary and unpredictable circumstances such as a national emergency or disease outbreaks such as H1N1.

### **Strategic Outcome**

Canadians are informed of and protected from health risks associated with food, products, substances and environments, and are informed of the benefits of healthy eating.

### **Program Activity Descriptions**

#### *Health products*

This program activity is responsible for regulating a broad range of health products that affect the everyday lives of Canadians. Under the authority of the *Food and Drugs Act* and its Regulations, and the *Department of Health Act*, the program activity evaluates and monitors the safety, quality and efficacy of human and veterinary drugs, biologic and genetic therapies, radio-pharmaceuticals, medical devices, and natural health products so that Canadians have access to safe and effective health products. This program activity also verifies, through compliance monitoring and en-



enforcement activities, that regulatory requirements for health products are met. In addition, the program provides timely, evidence-based and authoritative information to key stakeholders including, but not limited to, health care professionals such as physicians, pharmacists, natural health practitioners and members of the public to enable them to make informed decisions about the use of health products.

#### *Substance use and abuse*

Through regulatory, programming and educational activities, Health Canada seeks to improve health outcomes by reducing and preventing tobacco consumption and combating alcohol and drug abuse. Through the *Tobacco Act* and its regulations, Health Canada regulates the manufacture, sale, labelling, and promotion of tobacco products. It also leads the Federal Tobacco Control Strategy – the goal of which is to further reduce the prevalence of smoking through regulatory, programming and educational activities. Through the *Controlled Drugs and Substances Act* (CDSA) and its regulations, Health Canada regulates controlled substances and promotes initiatives that reduce or prevent the harm associated with these substances. It also provides expert advice and drug analysis services to law enforcement agencies across the country.

#### *Food safety and nutrition*

The Food Safety and Nutrition program activity establishes policies, regulations and standards related to the safety and nutritional quality of food. Food safety standards are enforced by the Canadian Food Inspection Agency and the program activity assesses the effectiveness of CFIA's activities related to food safety. The legislative framework for food is found in the *Food and Drugs Act* and Regulations, the Canadian Food Inspection Agency Act and the Department of Health Act. The program activity also promotes the nutritional health and well-being of Canadians by collaboratively defining, promoting and implementing evidence-based nutrition policies and standards. As the focal point and

authoritative source for nutrition and healthy eating policy and promotion, the program activity disseminates timely, evidence-based and authoritative information to Canadians and stakeholders to enable them to make informed decisions and healthy choices.

#### *Environmental risks to health*

The environment continues to be a key determinant of health for all Canadians. This program activity aims to promote and protect the health of Canadians by identifying, assessing and managing health risks posed by environmental factors. The scope of activities includes: research on climate change, air quality, drinking water quality, chemical substances, and contaminated sites; clean air programming and regulatory activities; risk assessment and management of chemical substances, products of biotechnology and products of other new and emerging technologies (including nanotechnology); and working with the passenger conveyance industry to protect the health of the travelling public.

#### *Pesticide safety*

Health Canada, through the Pest Management Regulatory Agency, administers the *Pest Control Products Act* (PCPA) and its regulations. The primary objective of the PCPA is to prevent unacceptable risks to people and the environment from the use of pest control products. Health Canada regulates the entire life cycle of a pesticide, including: determination of value, health and environmental risk assessment, characterization and mitigation, registration of products, monitoring and enforcement activities, re-evaluation of registered pesticides on a 15-year cycle, and phase-out or cancellation of products. Pest control products are regulated in a manner to encourage the development and implementation of innovative, sustainable pest management strategies and to facilitate access to pest control products that pose lower risks. Health Canada also encourages public awareness in relation to pest control products by informing the public, facilitating access to

relevant information and participating in the decision-making process. Health Canada plays a leading role in international efforts to integrate various regulatory systems around the world. International cooperation facilitates consistency and ensures the best science available supports our decision making.

#### *Consumer products safety*

Health Canada is committed to promoting the health and safety of Canadians by working to improve the safety of consumer products in the Canadian marketplace. Under the Consumer products safety program activity, Health Canada works to identify, assess, manage and communicate to Canadians the health and safety risks associated with consumer products, which are those products that adults and children commonly use for personal (incl. cosmetics), family, household or garden use or in recreation or sports. This is achieved through areas of active prevention, targeted oversight and rapid response. Specifically, the Consumer products safety program activity, through active prevention, works with industry to help identify and systematically assess safety risks at early and ongoing stages of product development, develop standards and share best practices. Also, the program activity promotes awareness of new policy and regulatory activity, and provides guidance to industry on existing regulations through workshops and training. Through targeted oversight, this program activity keeps a close watch on products for which the risks are not yet fully understood or that pose the greatest potential risk to the public. Under rapid response, this program activity can act quickly to protect the public when a problem occurs – including the removal of unsafe consumer products from store shelves.

#### *Radiation Protection*

Health Canada aims to reduce the health and safety risks associated with different types of radiation, both naturally occurring and from artificial sources, in living and working environments. Health Canada: con-

ducts research into the biological effects of environmental and occupational radiation; develops better methods for internal radiation dosimetry and its measurement; provides radiation safety inspections of federally regulated facilities containing radiation-emitting devices, the devices themselves, as well as training on the proper operation of the devices; develops regulations, guidelines, standards and safety codes pertaining to radiation-emitting devices; and provides radiation advice to other government departments, industry and the general public.

### Strategic Outcome

First Nations and Inuit communities and individuals receive health services and benefits that are responsive to their needs so as to improve their health status.

### Program Activity Descriptions

#### *Supplementary health benefits for First Nations and Inuit*

The Non-Insured Health Benefits (NIHB) Program provides a limited range of medically necessary health-related goods and services to registered Indians (according to the *Indian Act*) and Inuit (recognized by one of the Inuit Land Claim Organizations) regardless of residency in Canada where not otherwise covered under a separate agreement (e.g. a self-government agreement) with federal, provincial or territorial governments. The benefits under the NIHB Program include the following, where not otherwise provided to eligible clients through other private or provincial/territorial programs: pharmacy benefits (prescription drugs and some over-the-counter medication), medical supplies and equipment, dental care, vision care, short term crisis intervention mental health counselling, and medical transportation benefits to access medically required health services not available on reserve or in the community of residence. The Program also pays provincial health premiums on behalf of eligible clients in British Columbia.

#### *First nations and Inuit primary health care*

Primary Health Care funds a suite of programs, services and strategies provided primarily to First Nations and Inuit individuals, families and communities living on-reserve or in Inuit communities. It encompasses health promotion and disease prevention programs to improve health outcomes and reduce health risks, public health protection, including surveillance, to prevent and/or mitigate human health risks associated with communicable diseases and exposure to environmental hazards, and primary care where individuals are provided diagnostic, curative, rehabilitative, supportive, palliative/end-of-life care and referral services.

#### *Health infrastructure support for First Nations and Inuit*

The Health Infrastructure Support Activity underpins the long-term vision of an integrated health system with greater First Nations and Inuit control by enhancing their capacity to design, manage, deliver and evaluate quality health programs and services. It provides the foundation to support the delivery of programs and services in First Nations and Inuit communities and for individuals and promote innovation and partnerships in health care delivery to better meet the unique health needs of First Nations and Inuit. The funds are used for: planning and management for the delivery of quality health services; construction and maintenance of health facilities; research activities; encouraging Aboriginal people to pursue health careers; investments in technologies to modernize health services, and integrate and realign the governance of existing health services.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization

### Program Activity Descriptions

#### *Internal services*

See introductory text

### Canadian Institutes of Health Research

### Strategic Outcome

A world-class health-research enterprise that creates, disseminates and applies new knowledge across all areas of health research.

### Program Activity Descriptions

#### *Health knowledge*

These programs aim to support the creation of new knowledge across all areas of health research to improve health and the health system. This is achieved by managing CIHR's open competition and related peer review processes based on internationally accepted standards of scientific excellence.

#### *Health and health services advances*

Through the competitive peer review process based on internationally accepted standards of scientific excellence, these programs aim to support the creation of new knowledge in strategic priority areas and its translation into improved health and a strengthened health system.

#### *Health researchers*

These programs aim to build health research capacity to improve health and the health system by supporting the training and careers of excellent health researchers through a competitive peer review process based on internationally accepted standards of scientific excellence.



These programs aim to support and facilitate the commercialization of health research to improve health and the health system. This is achieved by managing funding competitions to provide grants, in partnership with the private sector, where relevant, and using peer review processes based on internationally accepted standards of scientific excellence, and by building and strengthening the capacity of Canadian health researchers to engage in the commercialization process.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

**Canadian Northern Economic Development Agency**

**Strategic Outcome**

Developed and diversified territorial economies that support prosperity for all Northerners

**Program Activity Descriptions**

*Community development*

Supports community-level investments in infrastructure and organizations, and individual-level investments in skills and capacity development. The program activity's objective is the establishment of economically sustainable Northern communities with a high quality of life for residents.

*Business development*

Supports the growth and expansion of northern businesses, including small and medium enterprises, through training, advisory services, and grants and contributions. The program activity's objective is the encouragement of a competitive, diverse Northern business sector with a strengthened capacity for innovation.

*Policy, advocacy and coordination*

Supports research and analysis to guide programming and policy choices, the promotion of northern interests both inside and outside of the federal government, and the development of horizontal strategies, initiatives and projects to address economic development challenges in the North.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

**Hazardous Materials Information Review Commission**

**Strategic Outcome**

Chemical trade secrets are protected and required health and safety information in Canadian workplaces is compliant.

**Program Activity Descriptions**

*Statutory decisions and compliant information*

The Workplace Hazardous Materials Information System (WHMIS) requires chemical manufacturers, importers, distributors, and employers to provide cautionary labelling and material safety data sheets (MSDSs) for every controlled product produced, used or intended for use by workers in Canadian workplaces. Pursuant to the *Hazardous Materials Information Review Act*, the Hazardous Materials Information Review Commission has the mandate to make decisions on the validity of claims for exemption from disclosure requirements under WHMIS, while ensuring that associated health and safety information made available to Canadian workers is compliant with the WHMIS standards. Specifically, to fulfill its program requirements, the Commission registers claims, issues decisions on claim validity and compliance, offers claimants an opportunity to comply voluntarily and when necessary, orders claimants to take actions to bring MSDSs and/or labels into compliance. In carrying out this program, the Commission fosters proactive compliance. It assists claimants in respecting relevant statutory requirements by providing the information, knowledge, tools and support they need to submit complete and accurate claims and bring associated MSDSs and/or labels into compliance.

*Stakeholder engagement and strategic partnerships*

The exclusive work completed by the Commission enables it to gather unique information and data holdings on hazard communications under the Workplace Hazardous Materials Information System in terms of completeness, accuracy, comprehensibility and accessibility. Through partnerships, the Commission at-

tempts to more fully a) mine, b) test and compare and c) share its knowledge so as to improve hazard communications for Canadian industry and Canadian workers. It also uses this knowledge to improve the understanding and proficiency of interested domestic and international public bodies in developing hazard communication approaches, tools and standards. Consequently, this program supports the establishment of mutually beneficial partnerships that contribute to the creation and distribution of information and knowledge that enhance the safe handling of hazardous chemicals.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

#### **Patented Medicine Prices Review Board**

#### **Strategic Outcome**

Canadians and their health care system are protected from excessive pricing for patented drug products sold in Canada and are informed on pharmaceutical trends.

#### **Program Activity Descriptions**

##### *Compliance and enforcement of non-excessive prices for patented drug products*

The Patented Medicine Prices Review Board (PMPRB) is responsible for regulating the prices that patentees charge for patented drugs products sold in Canada for human and veterinary use. Through this program activity, the PMPRB reviews the prices that

patentees charge for patented drug products, based on the price review factors in the *Patent Act*, to ensure that these prices are not excessive. In the event that the Board finds, following a public hearing, that a price is excessive in any market, it may order the patentee to reduce the price and take measures to offset any excess revenues it may have received as a result of excessive prices.

##### *Pharmaceutical trends reporting*

Through this program activity, the PMPRB provides analysis of pharmaceutical price trends and research and development spending by pharmaceutical patentees. It also provides critical analyses of price, utilization and cost trends for prescription drugs, and information on non-patented prescription drug prices. The PMPRB reports on these analytical studies and its price review and enforcement activities as they relate to excessive pricing for patented drug products, annually to Parliament through the Minister of Health.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

#### **Program Activity Descriptions**

##### *Health promotion*

This program provides leadership and support in promoting health and reducing health disparities among Canadians. It supports Canadians in making healthy choices throughout all life stages through initiatives focused on, for example, child development, families, lifestyles, and aging. It also facilitates the conditions that support these choices by working with and through others to address factors and determinants that influence health, such as health literacy, food security, social support networks and the built environment.

##### *Public health preparedness and capacity*

This program increases Canada's public health preparedness and capacity by: providing tools, training and practices that enhance the capabilities of organizations and people who have a role in Canada's public health; increasing public health human resource capacity; developing and maintaining Canada's ability to prepare for public health emergencies; and by establishing/maintaining networks both within and outside Canada. The program is necessary as public health skills, tools and networks are required for Canada to be able to keep Canadians healthy.

##### *Disease and injury prevention and mitigation*

This program develops and implements strategies, undertakes prevention initiatives, and supports stakeholders to prevent and mitigate chronic disease, injury, and prevent and control infectious disease. This work leads federal efforts and works collaboratively to mobilize domestic efforts. This program is necessary given the current and potential impact of injury and chronic and infectious disease on the health of Canadians and the sustainability of the Canadian health care system.

#### **Public Health Agency of Canada**

#### **Strategic Outcome**

Canada is able to promote health, reduce health inequalities, and prevent and mitigate disease and injury.



### *Science and technology for public health*

This program deals with the development and application of leading edge national public health science and innovative tools, providing specialized diagnostic laboratory testing and reference services, and mobilizing Canadian scientific capacity and networks to enable Canada to improve public health and better respond to emerging health risks.

#### *Surveillance and population health assessment*

This program facilitates ongoing, systematic analysis, use and sharing of routinely-collected data with and among provinces, territories, and local health authorities, and other federal departments and agencies so that they can be in a better position to safeguard the health of Canadians. This program is necessary because of the continuous risk to the health of Canadians from emerging infectious and chronic diseases as well as other population health risk factors that are present in the population. The program is geared towards working with federal departments and agencies, other levels of government, health professionals, and hospitals and laboratories across the country to facilitate the development of surveillance systems and sharing of information.

#### *Regulatory enforcement and emergency response*

This program deals with providing regulatory enforcement; managing the Health Portfolio Operations Centers, the National Emergency Stockpile System (NESS) and the Health Emergency Response Teams (HERT); and responding to national and international public health emergencies including natural disasters, serious outbreaks of infectious disease, such as pandemic influenza, or human caused emergencies.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,734,817,376	...	...	...	1	1,734,817,376			
...	...	279,992,776	...	...	1b	279,992,776			
...	...	1	...	...	1c	1			
...	...	...	9,825,000	...		9,825,000			
...	...	...	575,000	...		575,000			
...	...	...	4,491,290	...		4,491,290			
...	...	...	91,451,827	...		91,451,827			
...	...	...	62,530,048	...		62,530,048			
...	...	...	(106,900)	...		(106,900)			
...	...	...	(34,000,000)	...		(34,000,000)			
...	...	...	(50,000)	...		(50,000)			
...	...	...	(400,000)	...		(400,000)			
...	...	...	(575,000)	...		(575,000)			
...	...	...	(18,472,889)	...		(18,472,889)			
...	1,734,817,376	279,992,777	115,268,376			2,130,078,529			
...	30,043,000	...	...		5	30,043,000			
...	...	3,600,000	...		5b	3,600,000			
...	...	...	1,394,800	...		1,394,800			
...	...	...	2,623,506	...		2,623,506			
...	...	...	(2,565,000)	...		(2,565,000)			
...	30,043,000	3,600,000	1,453,306			35,096,306			
...	1,444,698,166	...	...	...	10	1,444,698,166			
...	...	38,252,373	...	...	10b	38,252,373			
...	...	...	...	...	10c	...			
...	...	22,250,000	...	...		22,250,000			
...	...	...	34,000,000	...		34,000,000			
...	...	...	50,000	...		50,000			
...	...	...	(575,000)	...		(575,000)			
...	...	...	(46,100)	...		(46,100)			
...	...	...	(100,000)	...		(100,000)			
Department									
Operating expenditures									
Transfer of \$9,825,000 from Agriculture and Agri-Food Vote 1									
Transfer of \$575,000 from Health Vote 10									
Transfer from: Vote 1 (Agriculture and Agri-Food)									
Vote 10									
TB Vote 15 <sup>(1)</sup>									
TB Vote 25 <sup>(1)</sup>									
TB Vote 30 <sup>(1)</sup>									
Transfer to: Vote 1 (Foreign Affairs and International Trade)									
Vote 10									
Vote 10 (Industry)									
Vote 25									
Vote 50									
Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>									
Total—Vote 1									
...	1,734,817,376	279,992,777	115,268,376			2,130,078,529		...	1,971,107,143
...	30,043,000	...	...		5	30,043,000		2,016,186,192	113,892,337
...	...	3,600,000	...		5b	3,600,000			
...	...	...	1,394,800	...		1,394,800			
...	...	...	2,623,506	...		2,623,506			
...	...	...	(2,565,000)	...		(2,565,000)			
...	30,043,000	3,600,000	1,453,306			35,096,306			
...	1,444,698,166	...	...	...	10	1,444,698,166			
...	...	38,252,373	...	...	10b	38,252,373			
...	...	...	...	...	10c	...			
...	...	22,250,000	...	...		22,250,000			
...	...	...	34,000,000	...		34,000,000			
...	...	...	50,000	...		50,000			
...	...	...	(575,000)	...		(575,000)			
...	...	...	(46,100)	...		(46,100)			
...	...	...	(100,000)	...		(100,000)			
Total—Vote 5									
...	30,043,000	3,600,000	1,453,306			35,096,306		2,155,444	37,288,793
...	1,444,698,166	...	...	...	10	1,444,698,166			
...	...	38,252,373	...	...	10b	38,252,373			
...	...	...	...	...	10c	...			
...	...	22,250,000	...	...		22,250,000			
...	...	...	34,000,000	...		34,000,000			
...	...	...	50,000	...		50,000			
...	...	...	(575,000)	...		(575,000)			
...	...	...	(46,100)	...		(46,100)			
...	...	...	(100,000)	...		(100,000)			
Grants and contributions									
Transfer of \$4,000,000 from Health Vote 1									
Transfer of \$30,000,000 from Health Vote 1 and \$50,000 from Health Vote 50									
Transfer from: Vote 1									
Vote 50									
Transfer to: Vote 1									
Vote 5 (Human Resources and Skills Development)									
Vote 5 (Public Safety and Emergency Preparedness)									

**Department**

1 Operating expenditures

1b Transfer of \$9,825,000 from Agriculture and Agri-Food Vote 1

1c Transfer of \$575,000 from Health Vote 10

Transfer from: Vote 1 (Agriculture and Agri-Food)

Vote 10

TB Vote 15 <sup>(1)</sup>

TB Vote 25 <sup>(1)</sup>

TB Vote 30 <sup>(1)</sup>

Transfer to: Vote 1 (Foreign Affairs and International Trade)

Vote 10

Vote 10 (Industry)

Vote 25

Vote 50

Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>

Total—Vote 1

5 Capital expenditures

5b Transfer of \$1,394,800 from National Defence Vote 5

Transfer from: Vote 5 (National Defence)

TB Vote 33 <sup>(1)</sup>

Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>

Total—Vote 5

10 Grants and contributions

10b Transfer of \$4,000,000 from Health Vote 1

10c Transfer of \$30,000,000 from Health Vote 1 and \$50,000 from Health Vote 50

Transfer from: Vote 1

Transfer to: Vote 1

Vote 50

Vote 5 (Human Resources and Skills Development)

Vote 5 (Public Safety and Emergency Preparedness)

2,016,186,192 113,892,337 ... 1,971,107,143

32,940,862 2,155,444 ... 37,288,793

		Vote 10 (Indian Affairs and Northern Development)		Vote 25	
		Total—Vote 10	1,511,881,318	24,661,591	...
		Contributions to employee benefit plans	136,483,945	...	...
		Minister of Health—Salary and motor car allowance	77,536	...	...
		Spending of proceeds from the disposal of surplus Crown assets	122,594	40,078	332,235
		Refunds of amounts credited to revenues in previous years	687,771	...	...
		Canada Health Infoway Inc.	87,880,640	...	...
		Court awards	25,909	...	...
		Collection agency fees	12,919	...	...
		Total Department—Budgetary	3,786,299,686	140,749,450	332,235
		3,752,574,852			
		Assisted Human Reproduction Agency of Canada			
		Program expenditures	9,925,968		
		Transfer from TB Vote 25 <sup>(1)</sup>	496,457		
		Total—Vote 15	9,925,968	3,212,347	7,210,078
		Contributions to employee benefit plans	251,491	...	...
		411,751			
		Total Agency—Budgetary	3,463,838	7,210,078	...
		5,175,787			
		Canadian Institutes of Health Research			
		Operating expenditures	50,007,434		
		Transfer of \$15,000 from Health Vote 40 and \$900,000 from Foreign Affairs and International Trade Vote 45	909,250		
		Transfer from: Vote 40	15,000		
		Vote 45 (Foreign Affairs and International Trade)	900,000		
		TB Vote 30 <sup>(1)</sup>	4,076,767		
		Total—Vote 20	50,007,434	4,991,767	55,908,451
		Grants	928,064,897		
		Transfer of \$200,000 from Health Vote 10, \$50,000 from Health Vote 40, \$300,000 from Health Vote 50, \$220,000 from National Defence Vote 1 and \$58,438 from Industry Vote 80	24,040,000		
		Transfer of \$514,000 from Health Vote 50 and \$400,000 from Health Vote 1	1		
		Transfer from: Vote 1	400,000		
		Vote 1 (National Defence)	220,000		
		Vote 10	200,000		
		Vote 40	50,000		
		Vote 50	814,000		
		Vote 80 (Industry)	58,438		

## Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	(1,200,000)	(1,200,000)					
...	928,064,897	24,040,001	542,438	952,647,336					
...	5,291,861	...	1,370,478	6,662,339	(S)	950,729,984	1,917,352	...	966,828,661
10,692	...	...	...	10,692	(S)	6,662,339	...	...	6,453,447
						...	10,692	...	...
10,692	983,364,192	24,949,251	6,904,683	1,015,228,818		1,009,091,392	6,137,426	...	1,026,871,276
Canadian Northern Economic Development Agency <sup>(1)</sup>									
...	...	308,094	...	308,094	27b	Operating expenditures—Transfer of \$12,541,212 from Indian Affairs and Northern Development Vote 25; and \$299,300 from Industry Vote 1			
...	...	2,000,000	...	2,000,000	27c	Operating expenditures—Transfer of \$150,000 from Indian Affairs and Northern Development Vote 1			
...	...	150,000	...	150,000		Transfer from: Vote 1 (Indian Affairs and Northern Development)			
...	...	299,300	...	299,300		Vote 1 (Industry)			
...	...	12,541,212	...	12,541,212		Vote 25 (Indian Affairs and Northern Development)			
...	...	658,720	...	658,720		TB Vote 30 <sup>(1)</sup>			
...	...	1,326,454	...	1,326,454		Reclassified from Indian Affairs and Northern Development for presentation purposes (Vote 25)			
...	...	(45,850)	...	(45,850)		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>			
...	2,308,094	14,929,836	...	17,237,930		15,399,923	1,838,007	...	16,973,449
...	...	1,697,756	...	1,697,756	29b	Contributions—Transfer of \$30,057,000 from Indian Affairs and Northern Development Vote 30			
...	...	1	...	1	29c	Contributions—Transfer of \$1,000,000 from Indian Affairs and Northern Development Vote 10			
...	...	1,000,000	...	1,000,000		Transfer from: Vote 10 (Indian Affairs and Northern Development)			
...	...	30,057,000	...	30,057,000		Vote 30 (Indian Affairs and Northern Development)			
...	1,697,757	31,057,000	...	32,754,757		31,992,730	762,027	...	44,217,850
...	...	...	...	...		...	...	...	...



...	...	...	1,207,038	1,207,038	(S)	Contributions to employee benefit plans	1,207,038	...	1,583,486
...	...	...	...	...		Appropriations not required for the current year	...	...	1,485,768
...	...	4,005,851	47,193,874	51,199,725		<b>Total Agency—Budgetary</b>	48,599,691	2,600,034	64,260,553 <sup>(3)</sup>
<b>Hazardous Materials Information Review Commission</b>									
...	3,925,209	...	...	3,925,209	30	Program expenditures			
...	...	...	946	946		Transfer from: TB Vote 15 <sup>(1)</sup>			
...	...	...	11,854	11,854		TB Vote 25 <sup>(1)</sup>			
...	...	...	273,442	273,442		TB Vote 30 <sup>(1)</sup>			
...	3,925,209	...	286,242	4,211,451		<b>Total—Vote 30</b>	3,937,785	273,666	5,440,827
...	609,984	...	(16,800)	593,184	(S)	Contributions to employee benefit plans	593,184	...	625,542
...	4,535,193	...	269,442	4,804,635		<b>Total Agency—Budgetary</b>	4,530,969	273,666	6,066,369
<b>Patented Medicine Prices Review Board</b>									
...	10,778,476	...	...	10,778,476	35	Program expenditures			
...	...	...	1,152	1,152		Transfer from: TB Vote 15 <sup>(1)</sup>			
...	...	...	403,165	403,165		TB Vote 25 <sup>(1)</sup>			
...	...	...	552,797	552,797		TB Vote 30 <sup>(1)</sup>			
...	10,778,476	...	957,114	11,735,590		<b>Total—Vote 35</b>	8,241,046	3,494,544	8,527,960
...	1,076,486	...	(122,951)	953,535	(S)	Contributions to employee benefit plans	953,535	...	942,648
...	...	...	46	46	(S)	Spending of proceeds from the disposal of surplus	46	...	99
...	...	...	2,512,878	2,512,878	(S)	Crown assets			
...	...	...	46,870	46,870	(S)	Refunds of amounts credited to revenues in previous years	2,512,878	...	...
...	...	...	...	...	(S)	Court awards	46,870	...	...
...	11,854,962	...	3,393,957	15,248,919		<b>Total Agency—Budgetary</b>	11,754,375	3,494,544	9,470,707
<b>Public Health Agency of Canada</b>									
...	369,225,667	...	...	369,225,667	40	Operating expenditures			
...	...	27,276,580	...	27,276,580	40b	Transfer of \$305,000 from National Defence			
...	...	...	...	...	40c	Vote 1			
...	...	1	...	1		Transfer of \$20,000 from Public Safety and Emergency Preparedness Vote 1			
...	...	...	305,000	305,000		Transfer from: Vote 1 (National Defence)			
...	...	...	20,000	20,000		Vote 1 (Public Safety and Emergency Preparedness)			
...	...	...	637,775	637,775		TB Vote 15 <sup>(1)</sup>			
...	...	...	18,063,286	18,063,286		TB Vote 25 <sup>(1)</sup>			
...	...	...	19,126,866	19,126,866		TB Vote 30 <sup>(1)</sup>			
...	...	...	(15,000)	(15,000)		Transfer to: Vote 20			
...	...	...	(50,000)	(50,000)		Vote 25			
...	...	...	(175,705)	(175,705)		Vote 45 (Foreign Affairs and International Trade)			

## Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	...	(2,576,066)					
...	369,225,667	27,276,581	35,336,156	431,838,404					
...	22,898,787	...	...	22,898,787	45				
...	...	1,597,412	...	1,597,412	45b				
...	...	...	500,000	500,000					
...	...	...	3,376,425	3,376,425					
...	22,898,787	1,597,412	3,876,425	28,372,624					
...	196,320,663	...	...	196,320,663	50				
...	...	1,000,000	...	1,000,000	50b				
...	...	...	575,000	575,000					
...	...	...	(46,100)	(46,100)					
...	...	...	(50,000)	(50,000)					
...	...	...	(814,000)	(814,000)					
...	196,320,663	1,000,000	(335,100)	196,985,563					
...	34,214,206	...	2,308,365	36,522,571	(S)				
15,669	...	...	...	77,242	(S)				
...	...	...	61,573	...					
...	...	...	...	...					
15,669	622,659,323	29,873,993	41,247,419	693,796,404					
189,033	4,976,754,811	402,924,245	338,465,699	5,718,333,788					
				</					

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Treasury Board Vote 5—Government contingencies.  
Treasury Board Vote 10—Government-wide initiatives.  
Treasury Board Vote 15—Compensation adjustments.  
Treasury Board Vote 25—Operating budget carry forward.  
Treasury Board Vote 30—Paylist requirement.  
Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1.1 of the *Financial Administration Act* (Order in Council 2011-1297).

(3) Order in Council P.C. 2011-0586 designates the Minister of Health as the appropriate Minister for the Canadian Northern Economic Development Agency for the purposes of the *Financial Administration Act*, effective May 18, 2011. Prior to the transfer, non-statutory expenditures of \$1,326,454 were approved by the Minister of Indian Affairs and Northern Development. Previous year's amounts have been restated by \$64,260,553.

# Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Supplementary health benefits for First Nations and Inuit</b>	945,923,622	924,250,151	125,000	124,467	191,429,783	187,122,431	...	...	...	...	...	...	...	...	1,137,478,405	1,111,497,049	...	...
Inuit primary health care	262,248,828	252,174,226	2,181,593	2,142,674	698,852,522	698,521,456	5,450,000	3,790,127	...	...	...	...	...	...	957,832,943	949,048,229	...	...
<b>Health infrastructure support for First Nations and Inuit</b>	88,930,009	87,379,313	1,028,407	782,404	263,397,373	263,397,373	...	...	...	...	...	...	...	...	353,355,789	351,559,090	...	...
Health products	266,472,375	232,004,016	3,050,000	3,041,931	8,580,000	8,580,000	100,777,090	66,393,694	...	...	...	...	...	...	177,325,285	177,232,253	...	...
Substance use and abuse	80,365,938	65,447,657	417,000	416,757	61,382,570	57,164,877	...	...	...	...	...	...	...	...	142,165,508	123,029,291	...	...
Food safety and nutrition	67,246,590	67,236,695	750,000	639,857	...	...	...	...	...	...	...	...	...	...	67,996,590	67,876,527	...	...
<b>Environmental risks to health</b>	118,788,181	104,068,029	1,663,383	1,519,154	100,000	100,000	1,200,000	588,607	...	...	...	...	...	...	119,351,564	105,098,576	...	...
Pesticide safety	54,703,004	54,698,986	400,000	399,575	...	...	6,975,000	8,277,056	...	...	...	...	...	...	48,128,004	46,821,505	...	...
Consumer products safety	32,390,776	26,857,477	806,294	802,626	...	...	454,000	...	...	...	...	...	...	...	32,743,070	27,660,103	...	...
Radiation protection	19,145,427	17,921,258	923,323	919,300	5,000	...	6,036,000	4,805,637	...	...	...	...	...	...	14,037,750	14,034,921	...	...
Canadian health system	37,769,909	24,358,922	...	...	362,676,301	346,948,976	...	...	...	...	...	...	...	...	400,446,210	371,307,898	...	...
Official language minority community development	1,377,815	1,027,206	...	...	38,000,000	37,926,845	...	...	...	...	...	...	...	...	39,377,815	38,954,051	...	...
Specialized health services	32,732,704	31,538,831	1,029,800	1,008,237	...	...	8,304,000	10,205,024	...	...	...	...	...	...	25,458,504	22,342,044	...	...
Internal services	388,962,428	358,908,164	22,721,506	21,143,880	...	...	...	213,895	...	...	...	...	...	...	411,683,934	379,838,149	...	...
Sub-total	2,397,057,606	2,247,870,931	35,096,306	32,940,862	1,624,423,549	1,599,761,958	129,196,090	94,274,065	...	...	...	...	...	...	3,927,381,371	3,786,299,686	...	...
Revenues netted against expenditures	(129,196,090)	(94,274,065)	...	...	...	...	(129,196,090)	(94,274,065)	...	...	...	...	...	...	...	...	...	...
<b>Total Department—Budgetary</b>	<b>2,267,861,516</b>	<b>2,153,596,866</b>	<b>35,096,306</b>	<b>32,940,862</b>	<b>1,624,423,549</b>	<b>1,599,761,958</b>	...	...	...	...	...	...	...	...	<b>3,927,381,371</b>	<b>3,786,299,686</b>	...	...
<b>Assisted Human Reproduction Agency of Canada</b>	4,356,028	707,881	...	...	...	...	...	...	...	...	...	...	...	...	4,356,028	707,881	...	...
Regulatory compliance program	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Knowledge transfer program	2,591,678	841,791	...	...	...	...	...	...	...	...	...	...	...	...	2,591,678	841,791	...	...
Internal services	3,726,210	1,914,166	...	...	...	...	...	...	...	...	...	...	...	...	3,726,210	1,914,166	...	...
<b>Total Agency—Budgetary</b>	<b>10,673,916</b>	<b>3,463,838</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>10,673,916</b>	<b>3,463,838</b>	...	...

## Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$
<b>Canadian Institutes of Health Research</b>																		
Health knowledge	12,822,677	10,790,147	...	...	...	...	437,438,119	459,737,966	...	...	...	...	...	...	...	450,260,796	470,528,113	...
Health and health services advances	15,870,250	12,068,374	...	...	...	...	258,859,703	255,942,782	...	...	...	...	...	...	...	274,729,953	268,011,156	...
Health researchers	3,343,845	3,035,760	...	...	...	...	201,638,010	179,720,844	...	...	...	...	...	...	...	204,981,855	182,756,604	...
Health research commercialization	630,541	648,278	...	...	...	...	54,711,504	55,328,392	...	...	...	...	...	...	...	55,342,045	55,976,670	...
Internal services	29,914,169	31,818,849	...	...	...	...	...	...	...	...	...	...	...	...	...	29,914,169	31,818,849	...
<b>Total Agency—Budgetary</b>	<b>62,581,482</b>	<b>58,361,408</b>	...	...	...	...	<b>952,647,336</b>	<b>950,729,984</b>	...	...	...	...	...	...	...	<b>1,015,228,818</b>	<b>1,009,091,392</b>	...
<b>Canadian Northern Economic Development Agency</b>																		
Community development	2,227,244	2,365,796	...	...	...	...	12,197,757	11,618,436	...	...	...	...	...	...	...	14,425,001	13,984,232	...
Business development	2,473,000	2,400,306	...	...	...	...	20,557,000	20,374,294	...	...	...	...	...	...	...	23,030,000	22,774,600	...
Policy, advocacy and coordination	1,733,339	1,965,564	...	...	...	...	...	...	...	...	...	...	...	...	...	1,733,339	1,965,564	...
Internal services	12,011,385	9,875,295	...	...	...	...	...	...	...	...	...	...	...	...	...	12,011,385	9,875,295	...
<b>Total Agency—Budgetary</b>	<b>18,444,968</b>	<b>16,606,961</b>	...	...	...	...	<b>32,754,757</b>	<b>31,992,730</b>	...	...	...	...	...	...	...	<b>51,199,725</b>	<b>48,599,691</b>	...
<b>Hazardous Materials Information Review Commission</b>																		
Statutory decisions and complaints information	2,963,336	2,192,007	...	...	...	...	...	...	...	...	...	...	...	...	...	2,963,336	2,192,007	...
Stakeholder engagement and strategic partnerships	569,527	427,293	...	...	...	...	...	...	...	...	...	...	...	...	...	569,527	427,293	...
Internal services	1,271,772	1,911,669	...	...	...	...	...	...	...	...	...	...	...	...	...	1,271,772	1,911,669	...
<b>Total Agency—Budgetary</b>	<b>4,804,635</b>	<b>4,530,969</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>4,804,635</b>	<b>4,530,969</b>	...
<b>Patented Medicine Prices Review Board</b>																		
Compliance and enforcement of non-excessive prices for patented drug products	10,318,046	7,346,773	...	...	...	...	...	...	...	...	...	...	...	...	...	10,318,046	7,346,773	...
Pharmaceutical trends analysis	1,424,950	1,010,528	...	...	...	...	...	...	...	...	...	...	...	...	...	1,424,950	1,010,528	...
Internal services	3,505,923	3,397,074	...	...	...	...	...	...	...	...	...	...	...	...	...	3,505,923	3,397,074	...
<b>Total Agency—Budgetary</b>	<b>15,248,919</b>	<b>11,754,375</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>15,248,919</b>	<b>11,754,375</b>	...



Public Health Agency of Canada										
Health promotion	50,665,547	49,268,137	...	...	134,554,141	133,325,266	...	...	...	185,219,688
Disease and injury prevention and mitigation	54,993,078	51,771,870	...	...	41,246,635	39,550,297	...	...	...	96,239,713
Public health preparedness and capacity	96,054,273	55,933,771	...	...	11,030,750	10,743,257	...	...	...	107,085,023
Science and technology for public health	54,439,915	53,353,761	25,723,837	25,250,187	...	...	...	...	...	80,163,752
Surveillance and population health assessment	68,440,215	66,842,160	...	...	10,154,037	9,672,940	...	...	...	78,594,252
Regulatory enforcement and emergency response	21,049,435	19,803,059	1,901,067	1,869,436	...	...	50,000	2,658	...	22,900,502
Internal services	122,845,754	119,003,334	747,720	114,720	...	...	...	...	...	123,593,474
Sub-total	468,488,217	415,976,092	28,372,624	27,234,343	196,985,563	193,291,760	50,000 (50,000)	2,658 (2,658)	...	693,796,404
Revenues netted against expenditures	(50,000)	(2,658)	...	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>468,438,217</b>	<b>415,973,434</b>	<b>28,372,624</b>	<b>27,234,343</b>	<b>196,985,563</b>	<b>193,291,760</b>	...	...	...	<b>693,796,404</b>
<b>Total Ministry—Budgetary</b>	<b>2,848,053,653</b>	<b>2,664,287,851</b>	<b>63,468,930</b>	<b>60,175,205</b>	<b>2,806,811,205</b>	<b>2,775,776,432</b>	...	...	...	<b>5,718,333,788</b>
										<b>5,500,239,488</b>

## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Variance		Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>							
<b>Grants</b>							
...	81,746,294	...	...	81,746,294	...	...	81,746,294
...	50,000,000	...	...	50,000,000	...	...	55,000,000
...	18,903,967	...	...	18,903,967	...	...	17,903,967
...	15,000,000	...	...	15,000,000	...	...	15,000,000
...	10,000,000	...	...	5,072,160	4,927,840	...	6,447,000
...	8,000,000	...	...	8,000,000	...	...	8,000,000
...	5,000,000	...	...	5,000,000	...	...	5,000,000
...	2,880,000	...	...	2,640,282	239,718	...	2,141,936
...	3,750,000	...	...	3,750,000	...	...	3,750,000
...	5,000	...	...	...	5,000	...	...
...	14,533,333	...	...	14,533,333	...	...	14,533,333
...	7,933,333	...	...	7,933,333	...	...	7,933,333
...	7,533,334	...	...	7,533,334	...	...	7,533,334
...	...	...	87,880,640	87,880,640	...	...	91,837,792
...	<b>225,285,261</b>	...	<b>87,880,640</b>	<b>307,993,343</b>	<b>5,172,558</b>	...	<b>316,826,989</b>
<b>Contributions</b>							
...	227,788,683	17,000,000	18,608,690	263,397,373	...	...	76,863,935
...	159,520,032	31,196,282	713,469	187,122,431	4,307,352	...	168,107,588
...	684,530,120	2,056,091	12,266,311	698,521,456	331,066	...	103,255,331
...	...	10,000,000	...	10,000,000	...	...	...

...	38,000,000	...	...	38,000,000	Official languages health contribution program	37,926,845	73,155	...	36,774,997
...	33,511,500	...	...	33,507,900	Health care policy contribution program	22,672,338	10,835,562	...	29,154,407
...	29,858,570	...	...	29,858,570	Drug treatment funding program	27,702,134	2,156,436	...	16,485,332
...	15,759,000	...	...	15,759,000	Contributions in support of the Federal Tobacco Control Strategy	15,541,004	217,996	...	15,674,142
...	12,500,000	...	...	12,500,000	Assessed contribution to the Pan-American Health Organization (PAHO)	12,375,290	124,710	...	13,221,614
...	11,515,000	...	...	11,515,000	Drug Strategy Community Initiatives Fund	10,072,244	1,442,756	...	12,378,153
...	3,580,000	...	...	3,580,000	Contribution to strengthen Canada's organs and tissues donation and transplantation system	3,580,000	...	...	3,580,000
...	2,850,000	...	7,500	2,857,500	Women's health contributions program	2,857,500	...	...	2,924,732
...	...	...	...	...	Items not required for the current year	...	...	...	814,851,579
...	1,219,412,905	60,502,373	31,342,370	1,311,257,648	<b>Total—Contributions</b>	<b>1,291,768,615</b>	<b>19,489,033</b>	...	<b>1,293,271,810</b>
...	1,444,698,166	60,502,373	119,223,010	1,624,423,549	<b>Total Department</b>	<b>1,599,761,958</b>	<b>24,661,591</b>	...	<b>1,610,098,799</b>
<b>Canadian Institutes of Health Research</b>									
<b>Grants</b>									
...	840,827,497	14,700,001	484,000	856,011,498	Grants for research projects and personnel support	855,711,960	299,538	...	869,964,737
...	27,500,400	(886,000)	...	26,614,400	Networks of Centres of Excellence	26,614,000	400	...	27,100,000
...	28,250,000	...	...	28,250,000	Canada graduate scholarships	27,960,185	289,815	...	35,183,591
...	13,000,000	...	...	13,000,000	Institute support grants	13,000,000	...	...	13,000,000
...	8,350,000	...	...	8,350,000	Vanier Canada Graduate Scholarships	7,722,401	627,599	...	5,500,000
...	...	10,226,000	...	10,226,000	Centres of excellence for commercialization and research	10,226,000	...	...	9,760,000
...	1,737,000	...	...	1,737,000	Business-led networks of centres of excellence and Centres of excellence for commercialization and research	1,737,000	...	...	1,737,000
...	8,400,000	...	58,438	8,400,000	Canada Excellence Research Chairs	7,700,000	700,000	...	4,583,333
...	...	...	...	58,438	College and Community Innovation Program	58,438	...	...	...
...	928,064,897	24,040,001	542,438	952,647,336	<b>Total Agency</b>	<b>950,729,984</b>	<b>1,917,352</b>	...	<b>966,828,661</b>
<b>Canadian Northern Economic Development Agency <sup>(1)</sup></b>									
<b>Contributions</b>									
...	...	21,800	...	21,800	Recreational Infrastructure Canada	7,177	14,623	...	...
...	...	...	1,000,000	1,000,000	Nutrition North Program Canada	1,000,000	...	...	...
...	...	1,675,957	...	1,675,957	Adult Basic Education	1,675,580	377	...	...
...	18,257,000	...	...	18,257,000	Contributions for promoting regional development in Canada's three territories	17,724,649	532,351	...	32,795,174
...	2,300,000	...	...	2,300,000	Contributions under the Aboriginal Business Canada program	2,649,645	(349,645)	...	1,579,305
...	9,500,000	...	...	9,500,000	Payments to support Indians, Inuit and Innu for the purpose of supplying public services in economic development	8,935,679	564,321	...	8,589,856
...	...	...	...	...	Items not required for the current year	...	...	...	2,739,283
...	30,057,000	1,697,757	1,000,000	32,754,757	<b>Total Agency</b>	<b>31,992,730</b>	<b>762,027</b>	...	<b>45,703,618 <sup>(1)</sup></b>

## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
<b>Public Health Agency of Canada</b>							
<b>Grants</b>							
...	16,549,000	...	(14,260,235)	2,288,765	...	...	3,144,044
...	1,755,750	...	(1,269,000)	342,377	144,373	...	355,046
...	114,000	...	...	114,000	...	...	114,000
...	18,418,750	...	(15,529,235)	2,745,142	144,373	...	3,613,090
<b>Contributions</b>							
...	82,088,000	...	1,141,040	82,855,000	374,040	...	82,954,498
...	41,331,000	1,000,000	8,999,329	49,666,898	1,663,431	...	38,515,592
...	32,134,000	...	103,393	31,774,518	462,875	...	33,111,346
...	16,757,000	...	5,464,373	21,853,470	367,903	...	19,891,892
...	2,438,913	...	286,000	2,129,852	595,061	...	2,836,372
...	2,190,000	...	...	2,150,000	40,000	...	1,490,000



Contributions to non-government organizations,  
corporations, other levels of government, post-  
secondary institutions and individuals to support  
development and creation of public health workforce  
development products and tools

...	963,000	...	(800,000)	163,000	116,880	46,120	...	1,702,647
...	177,901,913	1,000,000	15,194,135	194,096,048	190,546,618	3,549,430	...	180,502,347
...	196,320,663	1,000,000	(335,100)	196,985,563	193,291,760	3,693,803	...	184,115,437
...	2,599,140,726	87,240,131	120,430,348	2,806,811,205	2,775,776,432	31,034,773	...	2,806,746,515 <sup>(1)</sup>

(S) Statutory transfer payment.

(1) During the year, Canadian Northern Economic Development Agency was transferred from Indian Affairs and Northern Development. Previous years' amounts have been restated by \$45,703,618.

## Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
First Nations and Inuit primary health care	5,450,000	3,790,127	...
Health products	100,777,090	66,393,694	45,803,956
Food safety and nutrition	...	25	...
Environmental risks to health	1,200,000	588,607	...
Pesticide safety	6,975,000	8,277,056	...
Consumer products safety	454,000	...	...
Radiation protection	6,036,000	4,805,637	...
Specialized health services	8,304,000	10,205,024	...
Internal services	...	213,895	716,934
First Nations and Inuit health programming and services	...	...	4,269,599
Sustainable environmental health	...	...	6,370,584
Pesticide regulation	...	...	9,637,437
Workplace health	...	...	9,539,401
<b>Total Department—Budgetary</b>	<b>129,196,090</b>	<b>94,274,065</b>	<b>76,337,911</b>
<b>Public Health Agency of Canada</b>			
<b>Budgetary (respendable revenues)</b>			
Regulatory enforcement and emergency response	50,000	2,658	40,212
<b>Total Agency—Budgetary</b>	<b>50,000</b>	<b>2,658</b>	<b>40,212</b>
<b>Total Ministry— Budgetary</b>	<b>129,246,090</b>	<b>94,276,723</b>	<b>76,378,123</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	3,592,688	1,674,551
Refunds of transfer payments	22,102,214	22,047,738
Adjustments to prior year's payables	11,135,679	28,185,500
	<b>36,830,581</b>	<b>51,907,789</b>
<b>Sales of goods and services—</b>		
Rights and privileges—		
Authority to sell drugs	3,887	5,063,587
Drug related fees	22,810,020	6,288,443
Medical devices	14,550,746	5,728,256
Pest management regulation revenues—Maintenance	4,736,329	4,622,851
Retention of royalties	10,936	5,338
Sundries	(1,084,736)	1,820,046
	<b>41,027,182</b>	<b>23,528,521</b>
Lease and use of public property	<b>180,796</b>	<b>192,739</b>
<b>Services of a regulatory nature—</b>		
Drug related fees	28,249,776	21,734,143
Medical devices	4,933,484	...
Pest management regulation revenues	3,648,579	5,068,342
Sundries	731,161	3,539,371
	<b>37,563,000</b>	<b>30,341,856</b>
<b>Services of a non-regulatory nature—</b>		
Hospital services	3,120,856	3,620,501
Health services	1,368,285	1,395,173
Dosimetry service	4,989,939	5,138,952
Employee assistance program	10,148,433	9,384,460
Inspections revenues	(488)	552,422
Drug related fees	842,491	795,664
Sundries	579,200	1,292,870
	<b>21,048,716</b>	<b>22,180,042</b>
Sales of goods and information products	<b>1,686,799</b>	<b>1,246,544</b>
<b>Other fees and charges—</b>		
Revenue from fines	2,848,165	2,609,342
Interest on overdue accounts receivable	627,046	374,230
Other fees and charges	51,638	90,142
Sundries	13,609,774	6,171,597
	<b>17,136,623</b>	<b>9,245,311</b>
	<b>118,643,116</b>	<b>86,735,013</b>

# Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets	332,235	162,672	<b>Hazardous Materials Information Review Commission</b>		
Miscellaneous revenues	2,307,104	4,037,514	<b>Other revenues—</b>		
<b>Total Department</b>	<b>158,113,036</b>	<b>142,842,988</b>	Refunds of previous years' expenditures—		
<b>Assisted Human Reproduction Agency of Canada</b>			Refunds of previous years' expenditures	52	...
<b>Other revenues—</b>			Adjustments to prior year's payables	1,415	14,895
Refunds of previous years' expenditures—				1,467	14,895
Refunds of previous years' expenditures	532	65,218	Sales of goods and services—		
Adjustments to prior year's payables	1,155	1,062	Other fees and charges—		
	1,687	66,280	Interest on overdue account receivable	413	368
<b>Total Agency</b>	<b>1,687</b>	<b>66,280</b>	Sundries	638,966	485,315
<b>Canadian Institutes of Health Research</b>				639,379	485,683
<b>Other revenues—</b>			<b>Total Agency</b>	<b>640,846</b>	<b>500,578</b>
Refunds of previous years' expenditures—			<b>Patented Medicine Prices Review Board</b>		
Refunds from previous years' awards	5,824,748	4,202,755	<b>Other revenues—</b>		
Refunds from previous years' services to outside parties	45,025	13,174	Refunds of previous years' expenditures—		
Adjustments to prior year's payables	137,891	174,836	Refunds of previous years' expenditures	562	26,849
	6,007,664	4,390,765	Adjustments to prior year's payables	18,177	219
Proceeds from the disposal of surplus Crown assets	...	10,692		18,739	27,068
Miscellaneous revenues	115	3,448	Sales of goods and services—		
<b>Total Agency</b>	<b>6,007,779</b>	<b>4,404,905</b>	Other fees and charges	13,708,304	23,272,543
<b>Canadian Northern Economic Development Agency <sup>(1)</sup></b>			Proceeds from the disposal of surplus Crown assets	46	99
<b>Other revenues—</b>			<b>Total Agency</b>	<b>13,727,089</b>	<b>23,299,710</b>
Refunds of previous years' expenditures	325,594	11,275	<b>Public Health Agency of Canada</b>		
Adjustments to prior year's payables	2,725,079	...	<b>Other revenues—</b>		
	3,050,673	11,275	Refunds of previous years' expenditures—		
Miscellaneous revenues	1,577	...	Refunds of purchased goods and services	406,988	5,446,946
<b>Total Agency <sup>(1)</sup></b>	<b>3,052,250</b>	<b>11,275</b>	Refunds of transfer payments	618,343	1,213,126
			Adjustments to prior year's payables	2,279,117	6,519,470
				3,304,448	13,179,542
			Sales of goods and services—		
			Rights and privileges	21,003	80,439
			Retention of royalties	22,025	17,494
			Lease and use of public property		

## Revenues—Concluded

	Current year	Previous year
	\$	\$
Services of a non-regulatory nature—		
First aid kits	2,658	40,212
Other services of a non-regulatory nature	25,321	33,902
	27,979	74,114
Other fees and charges—		
Interest on overdue accounts receivable	1,555	2,044
Sundries	771	886
	2,326	2,930
	73,333	174,977
Proceeds from the disposal of surplus Crown assets	61,573	42,503
Miscellaneous revenues		
Conference fees	729,926	...
Sundries	59,961	13,725
	789,887	13,725
<b>Total Agency</b>	<b>4,229,241</b>	<b>13,410,747</b>
<b>Ministry Summary</b>		
Other revenues—		
Refunds of previous years' expenditures	49,215,259	69,597,614
Sales of goods and services	133,064,132	110,668,216
Proceeds from the disposal of surplus Crown assets	393,854	215,966
Miscellaneous revenues	3,098,683	4,054,687
	185,771,928	184,536,483 <sup>(1)</sup>
<b>Total Ministry</b>		

(1) During the year, Canadian Northern Economic Development Agency was transferred from Indian Affairs and Northern Development. Previous years' amounts have been restated by \$11,275.



# SECTION 14

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Human Resources and Skills Development

Department

Canada Industrial Relations Board

Canada Mortgage and Housing Corporation

Canadian Artists and Producers Professional  
Relations Tribunal

Canadian Centre for Occupational Health  
and Safety

Office of the Co-ordinator, Status of Women

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*Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Department**

**Strategic Outcome**

Income security, access to opportunities and well-being for individuals, families and communities.

**Program Activity Descriptions**

*Income security*

This program activity ensures that Canadians are provided with retirement pensions, survivor pensions, disability benefits and benefits for children, through the Old Age Security program, the Canada Pension Plan (CPP), the Canada Disability Savings program and the National Child Benefit program.

*Social development*

This program activity supports programs for the homeless or those individuals at risk of homelessness, as well as programs for children, families, seniors, communities, and people with disabilities. It provides these

groups with the knowledge, information, and opportunities to move forward with their own solutions to social and economic challenges.

**Strategic Outcome**

A skilled, adaptable and inclusive labour force and an efficient labour market.

**Program Activity Descriptions**

*Learning*

This program activity helps Canadians participate in post-secondary education to acquire the skills and credentials that enable them to improve their labour market outcomes and adapt to changing labour market conditions. It reduces barriers to education by providing financial assistance to individuals as well as incentives to save for a child's post-secondary education. It also provides information and awareness about opportunities to acquire education and skills. The program contributes to the inclusiveness of the workforce by giving Canadians with the required academic abilities a more equal opportunity to participate in post-secondary education. The program works with the provinces and territories, voluntary sector, financial institutions, service providers and other key stakeholders to help Canadians pursue post-secondary education.

*Skills and employment*

Skills and employment is intended to ensure that Canadian labour market participants are able to access the supports that they need to enter or reposition themselves in the labour market to allow them to contribute to economic growth through full labour market participation. Initiatives within this program activity contribute to the common overall objectives of promoting skills development, labour market participation and ensuring labour market efficiency.

**Strategic Outcome**

Service Excellence for Canadians.

*Citizen-centred service*

This program activity aims to improve and integrate government service delivery by providing Canadians with a one-stop, easy-to-access, personalized service in person, by telephone, Internet and via mail. This program activity is supported by overarching client segment strategies and partnerships with other departments, levels of government and community-based partners. This program activity also includes client feedback mechanisms and the responsibility for increasing public awareness of Service Canada.

**Strategic Outcome**

Safe, fair and productive workplaces and cooperative workplace relations.

*Labour*

This program activity seeks to promote and sustain stable industrial relations and safe, fair, healthy, equitable, and productive workplaces within the federal jurisdiction (transportation, post office and courier companies, communications, banking, grain and nuclear facilities, federal Crown corporations, companies who have major contracts with the federal government and Aboriginal governments, their employees, Aboriginal communities and certain Aboriginal undertakings). It develops labour legislation and regulations to achieve an effective balance between workers' and employers' rights and responsibilities. The program ensures that workplaces under the federal jurisdiction respect the rights and obligations established under labour legislation. The program also manages Canada's international and intergovernmental labour affairs, as well as Aboriginal labour affairs responsibilities.

## **Program Activity Descriptions**

### *Integrity and processing*

This program activity enhances and strengthens the integrity of Service Canada services and programs to ensure that the right person receives the right service or benefit at the right time, and for the intended purpose.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

## **Program Activity Descriptions**

### *Internal services*

See introductory text.

## **Canada Industrial Relations Board**

### **Strategic Outcome**

Resolution of labour relations issues in sectors regulated by the Canada Labour Code in a timely, fair and consistent manner.

## **Program Activity Descriptions**

### *Adjudicative and dispute resolution program*

Through this program, the Canada Industrial Relations Board (CIRB) resolves labour relations issues by exercising its statutory powers relating to the application and interpretation of Part I (Industrial Relations) and certain provisions of Part II (Occupational Health and Safety) of the *Canada Labour Code*. Activities include the granting, modification and termination of bargaining rights; the investigation, mediation and adjudication of complaints alleging violation of Part I of the *Canada Labour Code*; the determination of levels of services required to be maintained during a work stop-

page; the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; the settlement of the terms of a first collective agreement; the provision of administrative services to these ends.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

## **Program Activity Descriptions**

### *Internal services*

See introductory text.

## **Canada Mortgage and Housing Corporation**

### **Strategic Outcome**

Increased availability of safe, affordable housing for Canadians in need, including Aboriginal Canadians.

## **Program Activity Descriptions**

### *Assisted housing programs*

Financial assistance is provided to individuals and groups under long term agreements, which helps to provide suitable, adequate and affordable housing to low and moderate income Canadians. This program activity also includes funding provided to provinces/territories under Social Housing Agreements. Provinces and territories signing Social Housing Agreements with the Government of Canada are subject to national principles and an accountability framework that ensures targeted federal funding is used for housing low-income households.

## *Housing repair and improvement programs*

Canada Mortgage and Housing Corporation's (CMHC) Residential Rehabilitation Assistance Program helps to bring housing occupied by low-income homeowners, renters and persons with disabilities up to basic health, safety and mobility standards, and facilitates the conversion of non-residential buildings to residential use. Housing Repair and Improvement programs also include the Emergency repair program, which offers financial assistance to low-income Canadians in rural areas to undertake emergency repairs to their homes, and the Home adaptations for seniors independence program, which provides low-income seniors with financial assistance to carry out minor home adaptations. The Shelter enhancement program provides financial assistance to rehabilitate, repair, improve or build emergency shelters for victims of family violence. The funding for these programs is primarily in the form of a forgivable loan. The total forgivable loan depends on the cost of the repairs and area of the country.

## *On-reserve housing programs*

Financial assistance is provided to First Nations under long term agreements, which helps to provide suitable, adequate and affordable rental housing in reserve communities. In addition, assistance is provided to bring housing occupied by low-income households up to basic health, safety and mobility standards. This program activity also includes funding to facilitate the acquisition of knowledge, skills, training and resources that will allow Aboriginal people to work towards self-sufficiency in housing and take on more responsibility for the functioning of housing within their community. The funding for these programs is primarily in the form of a subsidy, for up to 25 years, to assist projects with their financing and operation.



### *Affordable housing initiative*

The Affordable Housing Initiative is aimed at increasing the supply of affordable housing for low to moderate income households. Affordable housing may include interventions such as construction, renovation, rehabilitation, conversion, home ownership, new rent supplements and supportive housing programs. The provinces and territories deliver and administer the programs financed by this initiative. The funding for this program is in the form of a contribution and is provided for provincially/territorially-designed programs.

### **Strategic Outcome**

Strengthened competitiveness and innovation of the housing sector in order to meet the housing needs of Canadians.

### **Program Activity Descriptions**

*Canadian housing market research and analysis*  
CMHC collects, analyzes and disseminates housing market information that facilitates informed housing-related decisions by those in the industry, the public at large and CMHC. This includes the provision of housing market data, analysis and forecasts through publications, conferences, seminars, industry roundtables and custom data services. To meet client information needs, CMHC undertakes various surveys of: starts and completions; market absorption; rental market; mortgage approvals; and consumer intentions to buy or renovate a home.

### *International activities*

Housing sector well-being is further promoted through support to the industry, which enables Canadian companies to secure international business opportunities and diversify their share of housing export markets. CMHC will seek to increase Canadian housing exports by helping companies expand into promising markets, bring together key Canadian clients with pre-selected

prospective buyers abroad, promote awareness and recognition of Canadian housing approaches, support foreign delegations seeking information on Canada's housing system and provide assistance to emerging economies to assess and improve their housing environment.

### *Research and information dissemination to promote desirable housing market outcomes and improve building performance*

CMHC investigates ways to ensure the supply of affordable housing finance, make housing finance more inclusive, encourage the supply of affordable housing and move the housing system forward. CMHC also conducts technical research to address moisture and the indoor environment, the durability performance of residential buildings and disasters.

### **Strategic Outcome**

The Canadian housing system remains one of the best in the world.

### **Program Activity Descriptions**

### *Research and information dissemination to promote sustainable housing and communities, as well as lead the development and implementation of federal housing policy*

CHMC conducts research on energy and environmental solutions for residential buildings, residential water quality and use, unique technical problems of remote and northern housing, sustainable community planning and design, and housing and population health. As mandated, CMHC develops and implements federal housing policy in support of Government of Canada priorities and objectives.

### *Research and information dissemination that addresses distinct housing needs, including those of Aboriginal people*

CHMC conducts research and disseminates information on issues regarding specific populations with distinct housing needs, including Aboriginal people, homeless people, low-income people, newcomers (immigrants and refugees), people with disabilities and seniors.

### *Emergency planning*

CMHC ensures that Business Resumption Plans are in place and tested to ensure effective and timely resumption of normal business operations following a business interruption impacting the Corporation's business operations and commitments to stakeholders, with particular emphasis on restoring mission-critical business functions first.

### **Canadian Artists and Producers Professional Relations Tribunal**

### **Strategic Outcome**

The rights of artists and producers under Part II of the *Status of the Artist Act* are protected and respected.

### **Program Activity Descriptions**

### *Certification, complaints and determination program*

This program deals with applications for certification, revocation of certification, review, determination, and consent to prosecute, and with complaints of unfair practices, brought forward by artists, artists' associations or producers under Part II of the *Status of the Artist Act*, which governs professional relations between self-employed artists and producers.



### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

*Internal services*

See introductory text.

### **Canadian Centre for Occupational Health and Safety**

### **Strategic Outcome**

Improved workplace conditions and practices that enhance the health, safety, and well being of working Canadians.

### **Program Activity Descriptions**

*Occupational health and safety information development, delivery services and tripartite collaboration*

The goal of this program is to provide free information on occupational health and safety to support Canadians in their efforts to improve workplace safety and health. Citizens are provided with information through a free and impartial personalized service via telephone, e-mail, person-to-person, fax or mail. Alternatively they can independently access a broad range of electronic and print resources developed to support safety and health information needs of Canadians. This may include cost recovery products and services and is supported financially by contributions from various stakeholders. Through health and safety information development, the Canadian Centre for Occupational Health and Safety (CCOHS) collects, processes, analyzes, evaluates, creates and publishes authoritative information resources on occupational health and safety for the benefit of all working Canadians. This informa-

tion is used for education and training, research, policy development, development of best practices, improvement of health and safety programs, achieving compliance and for personal use. Various levels of service are available from free to purchase of products and services. When the product or service provided by CCOHS is provided to identified external recipients with benefits beyond those enjoyed by the general taxpayer, a user fee is charged. CCOHS promotes and facilitates consultation and cooperation among federal, provincial and territorial jurisdictions and participation by labour, management and other stakeholders in the establishment and maintenance of high standards and occupational health and safety initiatives for the Canadian context. The sharing of resources results in the coordinated and mutually beneficial development of unique programs, products and services. Collaborative projects are usually supported with a combination of financial and non-financial contributions to the programs by stakeholders and result in advancement of the health and safety initiatives.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

*Internal services*

See introductory text.

### **Office of the Co-ordinator, Status of Women**

### **Strategic Outcome**

Equality for women and their full participation in the economic, social and democratic life of Canada.

### **Program Activity Descriptions**

*Women's participation in Canadian society*

This program activity strengthens women's full participation by addressing their economic and social situations and their participation in democratic life through financial and professional assistance for projects and through strategic partnerships that leverage resources involving public institutions and non-governmental organizations.

### **Strategic policy analysis, planning and development**

Status of Women develops strategic policy analysis, advice, and tools to support federal departments and central agencies in identification of policy priorities and in integrating gender-based analysis in existing and proposed policies, programs and initiatives. This is done through collaboration with other federal departments, provincial-territorial governments, civil society, and key international partners.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

*Internal services*

See introductory text.

## Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Adjustments, warrants and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Total available for use						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	639,109,252	...	...	...	1	639,109,252			
...	...	9,684,803	...	...	1b	9,684,803			
...	...	56,360,000	...	...	1c	56,360,000			
...	...	...	234,253	...		234,253			
...	...	...	27,380,288	...		27,380,288			
...	...	...	70,668,849	...		70,668,849			
...	...	...	(403,000)	...		(403,000)			
...	...	...	(543,528)	...		(543,528)			
...	...	...	(19,054,284)	...		(19,054,284)			
...	639,109,252	66,044,803	78,282,578			783,436,633			
...	1,861,298,806	...	...	...	5	1,861,298,806			
...	...	1	...	...	5a	1			
...	...	6,997,705	...	...	5b	6,997,705			
...	...	...	...	...	5c	...			
...	...	1	...	...		1			
...	...	...	46,100	...		46,100			
...	...	...	497,000	...		497,000			
...	...	...	46,100	...		46,100			
...	1,861,298,806	6,997,707	589,200			1,868,885,713			
...	...	...	...	...	7b	...			
...	...	149,541,766	...	...	7c	149,541,766			
...	...	162,226,509	...	...		162,226,509			
...	...	311,768,275	...	...		311,768,275			
...	639,109,252	66,044,803	78,282,578			783,436,633			
...	1,861,298,806	...	...	...	5	1,861,298,806			
...	...	1	...	...	5a	1			
...	...	6,997,705	...	...	5b	6,997,705			
...	...	...	...	...	5c	...			
...	...	1	...	...		1			
...	...	...	46,100	...		46,100			
...	...	...	497,000	...		497,000			
...	...	...	46,100	...		46,100			
...	1,861,298,806	6,997,707	589,200			1,868,885,713			
...	...	...	...	...	7b	...			
...	...	149,541,766	...	...	7c	149,541,766			
...	...	162,226,509	...	...		162,226,509			
...	...	311,768,275	...	...		311,768,275			
...	639,109,252	66,044,803	78,282,578			783,436,633			
...	1,861,298,806	...	...	...	5	1,861,298,806			
...	...	1	...	...	5a	1			
...	...	6,997,705	...	...	5b	6,997,705			
...	...	...	...	...	5c	...			
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...	...	...	46,100	...		46,100			
...	1,861,298,806	6,997,707	589,200			1,868,885,713			
...	...	...	...	...	7b	...			
...	...	149,541,766	...	...	7c	149,541,766			
...	...	162,226,509	...	...		162,226,509			
...	...	311,768,275	...	...		311,768,275			
...	639,109,252	66,044,803	78,282,578			783,436,633			
...	1,861,298,806	...	...	...	5	1,861,298,806			
...	...	1	...	...	5a	1			
...	...	6,997,705	...	...	5b	6,997,705			
...	...	...	...	...	5c	...			
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...	...	...	46,100	...		46,100			
...	1,861,298,806	6,997,707	589,200			1,868,885,713			
...	...	...	...	...	7b	...			
...	...	149,541,766	...	...	7c	149,541,766			
...	...	162,226,509	...	...		162,226,509			
...	...	311,768,275	...	...		311,768,275			
...	639,109,252	66,044,803	78,282,578			783,436,633			
...	1,861,298,806	...	...	...	5	1,861,298,806			
...	...	1	...	...	5a	1			
...	...	6,997,705	...	...	5b	6,997,705			
...	...	...	...	...	5c	...			
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...	...	...	46,100	...		46,100			
...	1,861,298,806	6,997,707	589,200			1,868,885,713			
...	...	...	...	...	7b	...			
...	...	149,541,766	...	...	7c	149,541,766			
...	...	162,226,509	...	...		162,226,509			
...	...	311,768,275	...	...		311,768,275			
...	639,109,252	66,044,803	78,282,578			783,436,633			
...	1,861,298,806	...	...	...	5	1,861,298,806			
...	...	1	...	...	5a	1			
...	...	6,997,705	...	...	5b	6,997,705			
...	...	...	...	...	5c	...			
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...	...	...	46,100	...		46,100			
...	1,861,298,806	6,997,707	589,200			1,868,885,713			
...	...	...	...	...	7b	...			
...	...	149,541,766	...	...	7c	149,541,766			
...	...	162,226,509	...	...		162,226,509			
...	...	311,768,275	...	...		311,768,275			
...	639,109,252	66,044,803	78,282,578			783,436,633			
...	1,861,298,806	...	...	...	5	1,861,298,806			
...	...	1	...	...	5a	1			
...	...	6,997,705	...	...	5b	6,997,705			
...	...	...	...	...	5c	...			
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...	...	...	46,100	...		46,100			
...	1,861,298,806	6,997,707	589,200			1,868,885,713			
...	...	...	...	...	7b	...			
...	...	149,541,766	...	...	7c	149,541,766			
...	...	162,226,509	...	...		162,226,509			
...	...	311,768,275	...	...		311,768,275			
...	639,109,252	66,044,803	78,282,578			783,436,633			
...	1,861,298,806	...	...	...	5	1,861,298,806			
...	...	1	...	...	5a	1			
...	...	6,997,705	...	...	5b	6,997,705			
...	...	...	...	...	5c	...			
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...	...	...	46,100	...		46,100			
...	1,861,298,806	6,997,707	589,200			1,868,885,713			
...	...	...	...	...	7b	...			
...	...	149,541,766	...	...	7c	149,541,766			
...	...	162,226,509	...	...		162,226,509			
...	...	311,768,275	...	...		311,768,275			
...	639,109,252	66,044,803	78,282,578			783,436,633			
...	1,861,298,806	...	...	...	5	1,861,298,806			
...	...	1	...	...	5a	1			
...	...	6,997,705	...	...	5b	6,997,705			
...	...	...	...	...	5c	...			
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...	...	...	46,100	...		46,100			
...	1,861,298,806	6,997,707	589,200			1,868,885,713			
...	...	...	...	...	7b	...			
...	...	149,541,766	...	...	7c	149,541,766			
...	...	162,226,509	...	...		162,226,509			
...	...	311,768,275	...	...		311,768,275			
...	639,109,252	66,044,803	78,282,578			783,436,633			
...	1,861,298,806	...	...	...	5	1,861,298,806			
...	...	1	...	...	5a	1			
...	...	6,997,705	...	...	5b	6,997,705			
...	...	...	...	...	5c	...			
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...	...	...	46,100	...		46,100			
...	1,861,298,806	6,997,707	589,200			1,868,885,713			
...	...	...	...	...	7b	...			
...	...	149,541,766	...	...	7c	149,541,766			
...	...	162,226,509	...	...		162,226,509			
...	...	311,768,275	...	...		311,768,275			
...	639,109,252	66,044,803	78,282,578			783,436,633			
...	1,861,298,806	...	...	...	5	1,861,298,806			
...	...	1	...	...	5a	1			
...	...	6,997,705	...	...	5b	6,997,705			
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...	...	...	46,100	...		46,100			
...	1,861,298,806	6,997,707	589,200			1,868,885,713			
...	...	...	...	...	7b	...			
...	...	149,541,766	...	...	7c	149,541,766			
...	...	162,226,509	...	...		162,226,509			
...	...	311,768,275	...	...		311,768,275			
...	639,109,252	66,044,803	78,282,578			783,436,633			
...	1,861,298,806	...	...	...	5	1,861,298,806			
...	...	1	...	...	5a	1			
...	...	6,997,705	...	...	5b	6,997,705			
...	...	...	...	...	5c	...			
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...	...	...	46,100	...		46,100			
...	1,861,298,806	6,997,707	589,200			1,868,885,713			
...	...	...	...	...	7b	...			
...	...	149,541,766	...	...	7c	149,541,766			
...	...	162,226,509	...	...		162,226,509			
...	...	311,768,275	...	...		311,768,275			
...	639,109,252	66,044,803	78,282,578			783,436,633			
...	1,861,298,806	...	...	...	5	1			

...	249,272,705	...	10,519,930	259,792,635	(S)	Contributions to employee benefit plans	...	259,792,635	...	269,092,675
...	...	...	...	...	(S)	Minister of Human Resources and Skills Development—Salary and motor car allowance	...	...	...	...
...	77,516	...	20	77,536	(S)	Minister of Labour—Salary and motor car allowance	...	77,536	...	77,638
...	77,516	...	20	77,536	(S)	Minister of State (Seniors)—Motor car allowance	...	77,536	...	77,638
...	2,000	...	21	2,021	(S)	Old Age Security payments ( <i>Old Age Security Act</i> )	...	2,021	...	2,122
...	29,162,214,653	(410,337,733)	116,919,920 <sup>(3)</sup>	28,868,796,840	(S)	Guaranteed Income Supplement payments ( <i>Old Age Security Act</i> )	...	28,868,796,840 <sup>(3)</sup>	...	27,213,489,490 <sup>(3)</sup>
...	8,429,823,187	98,621,446	109,617,476 <sup>(3)</sup>	8,638,062,109	(S)	Universal Child Care Benefit ( <i>Universal Child Care Benefit Act</i> )	...	8,638,062,109 <sup>(3)</sup>	...	7,901,134,760 <sup>(3)</sup>
...	2,660,000,000	36,000,000	(4,983,173)	2,691,016,827	(S)	Canada Education Savings grant payments to trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	...	2,691,016,827	...	2,651,153,321
...	660,000,000	40,000,000	(8,457,884)	691,542,116	(S)	Allowance payments ( <i>Old Age Security Act</i> )	...	691,542,116	...	670,557,773
...	534,282,332	27,807,405	(6,127,715) <sup>(3)</sup>	555,962,022	(S)	Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	...	555,962,022 <sup>(3)</sup>	...	540,510,880 <sup>(3)</sup>
...	450,356,813	56,190,821	(13,027,410)	493,520,224	(S)	Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	...	493,520,224	...	462,689,776
...	554,315,000	74,360,209	20,261,481	648,936,690	(S)	Payments of compensation respecting government employees ( <i>Government Employees Compensation Act</i> ) and merchant seamen ( <i>Merchant Seamen Compensation Act</i> )	...	648,936,690	...	620,686,072
...	51,000,000	...	(7,134,163)	43,865,837	(S)	Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	...	43,865,837	...	30,421,127
...	76,000,000	4,000,000	8,453,542	88,453,542	(S)	The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	...	88,453,542	...	66,851,206
...	5,218,598	5,855,167	(239,238)	10,834,527	(S)	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	...	10,834,527	...	7,661,095
...	(14,065,514)	3,856,070	1,733,948	(8,475,496)	(S)	Civil service insurance actuarial liability adjustments	...	(8,475,496)	...	(7,570,680)
...	145,000	...	(157,507)	(12,507)	(S)	Supplementary retirement benefits	...	(12,507)	...	49,593
...	35,000	...	(30,763)	4,237	(S)	The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	...	4,237	...	5,708
...	4,231	94,047	(91,752)	6,526	(S)	Wage earner protection program payments to eligible applicants owed wages and vacation pay, severance pay and termination pay from employers who are either bankrupt	...	6,526	...	13,276

## Ministry Summary Continued

Available from previous years	Source of authorities			Vote		Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$			\$	\$	\$	\$
...	56,200,000	...	(23,626,200)	(S)	or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility	32,573,800	...	...	31,931,901
...	45,300,000	...	24,709,827	(S)	Canada Disability Savings Bond payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	70,009,827	...	...	36,410,724
...	37,700,000	61,300,000	43,831,948	(S)	Canada Disability Savings Grant payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	142,831,948	...	...	91,839,694
75,010	...	...	155,498	(S)	Spending of proceeds from the disposal of surplus Crown assets	79,657	...	150,851	46,156
...	...	...	21,015	(S)	Refunds of amounts credited to revenues in previous years	21,015	...	...	78,918
51,751	...	...	693,676	(S)	Spending pursuant to section 12(4) of the <i>Canada Education Saving Act</i>	310,446	...	434,981	389,463
...	6,000,000	...	...	(S)	Pathways to Education Canada upfront multi-year funding to support their community-based early intervention programs which will help disadvantaged youth access post-secondary education in Canada	6,000,000	...	...	2,000,000
...	...	...	(7,875)	(S)	Energy cost benefit	(7,875)	...	...	...
...	...	...	...	(S)	Appropriations not required for the current year	...	...	...	2,900,000,000
126,761	45,464,367,095	382,558,217	351,906,420		Total budgetary	45,953,451,887	244,920,774	585,832	46,306,191,582
...	816,141,015	157,375,526	(75,260,264)	(S)	(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i> (Net)	898,256,277	...	...	1,043,988,191
126,761	45,464,367,095	382,558,217	351,906,420		Total Department—				
...	816,141,015	157,375,526	(75,260,264)		Budgetary	45,953,451,887	244,920,774	585,832	46,306,191,582
...	...	...	...		Non-budgetary	898,256,277	...	...	1,043,988,191
...	11,421,923	...	...	10	Canada Industrial Relations Board				
...	...	...	11,421,923		Program expenditures				
...	...	2,356	2,356		Transfer from: TB Vote 15 <sup>(1)</sup>				
...	...	497,747	497,747		TB Vote 25 <sup>(1)</sup>				
...	...	1,131,362	1,131,362		TB Vote 30 <sup>(1)</sup>				
...	11,421,923	...	1,631,465		Total—Vote 10	12,212,298	841,090	...	11,711,580



	(S)	Contributions to employee benefit plans	1,486,626	...	...	1,575,819
	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	891	28	...
891		<b>Total Agency—Budgetary</b>	<b>13,698,924</b>	<b>841,981</b>	<b>28</b>	<b>13,287,399</b>
<b>Canada Mortgage and Housing Corporation</b>						
15		To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>				
15a		To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>				
	(S)	Total—Vote 15	2,048,052,949	113,870,051	...	2,825,040,810
	(S)	First Nations housing	205,640	...	...	63,395,174
		Appropriations not required for the current year	...	...	...	75,000,000
		Total budgetary	2,048,258,589	113,870,051	...	2,963,435,984
(S)	(L)	Advances under the <i>National Housing Act</i> (Net)	(2,973,306,859)	1,021,964,548	...	982,140,831
		Appropriations not required for the current year	...	...	...	(3,407,036,999)
		Total non-budgetary	(2,973,306,859)	1,021,964,548	...	(2,424,896,168)
		<b>Total Agency—Budgetary</b>	<b>2,048,258,589</b>	<b>113,870,051</b>	<b>...</b>	<b>2,963,435,984</b>
		<b>Non-budgetary</b>	<b>(2,973,306,859)</b>	<b>1,021,964,548</b>	<b>...</b>	<b>(2,424,896,168)</b>

## Ministry Summary—Concluded

Available from previous years	Source of authorities			Vote	Disposition of authorities				
	As shown in	Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
\$	\$	\$	\$		\$	\$	\$	\$	\$
...	1,878,673	...	1,878,673	20	...	...	...	1,078,919	...
...	...	94,541	94,541		...	...	...	...	...
...	...	50,206	50,206		...	...	...	121,208	...
...	1,878,673	...	2,023,420	(S)	1,150,256	873,164	...	1,078,919	...
...	184,981	...	132,936		132,936	...	...	...	...
...	2,063,654	...	2,156,356		1,283,192	873,164	...	1,200,127	...
<b>Canadian Artists and Producers Professional Relations Tribunal</b>									
...	3,853,172	...	3,853,172	25	...	...	...	...	...
...	...	202,283	202,283		...	...	...	...	...
...	...	245,480	245,480		...	...	...	...	...
...	...	902,846	902,846		...	...	...	...	...
...	3,853,172	...	5,203,781	(S)	4,166,331	1,037,450	...	4,323,009	...
...	1,156,531	...	1,123,993		1,123,993	...	...	1,114,798	...
...	5,009,703	...	6,327,774		5,290,324	1,037,450	...	5,437,807	...
<b>Canadian Centre for Occupational Health and Safety</b>									
...	...	1,350,609	5,203,781	(S)	...	...	...	...	...
...	...	(32,538)	1,123,993		...	...	...	...	...
...	...	...	6,327,774		...	...	...	...	...
<b>Office of the Co-ordinator, Status of Women <sup>(4)</sup></b>									
...	...	...	...	26b	...	...	...	...	...
...	...	8,857,151	8,857,151		...	...	...	...	...
...	...	1,280	1,280		...	...	...	...	...
...	...	837,792	837,792		...	...	...	...	...
...	...	898,507	898,507		...	...	...	...	...
...	...	10,594,730	10,594,731		9,933,836	660,895	...	9,417,620	...

28b Grants and contributions—Transfer of \$18,456,422 from Canadian Heritage Vote 95  
Transfer from Vote 95 (Canadian Heritage)  
Reclassified from Canadian Heritage for presentation purposes (Vote 95)

28b

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## Program Activity

Program Activity	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Department</b>																		
Income security	53,714,006	50,209,872		...	38,275,662,746	38,275,662,746	39,379,214	37,189,907	...	...	38,288,682,711	...	...	...	...	38,289,997,538	38,288,682,711	...
Social development	58,656,501	57,319,179		...	2,882,172,168	2,808,327,164	...	...	...	...	2,940,828,669	...	...	...	...	2,940,828,669	2,865,646,343	...
Learning—																		
Budgetary	450,236,989	440,250,663		...	1,842,694,470	1,842,326,398	256,097	256,097	...	...	2,292,675,362	...	...	...	...	2,292,675,362	2,282,320,964	...
Non-budgetary	...	...		...	...	...	...	...	...	...	898,256,277	...	...	...	...	898,256,277	898,256,277	...
Skills and employment	402,121,524	399,759,298		...	1,669,792,371	1,522,932,223	245,612,290	245,586,935	...	...	1,826,301,605	...	...	...	...	1,826,301,605	1,677,104,586	...
Citizen-centred service	489,219,066	481,611,104		...	...	...	302,800,772	296,291,832	...	...	186,418,294	...	...	...	...	186,418,294	185,319,272	...
Labour	236,420,051	235,314,503		...	34,929,021	34,612,210	114,294,645	114,223,837	...	...	157,054,427	...	...	...	...	157,054,427	155,702,876	...
Integrity and processing	793,871,433	786,544,851		...	(7,875)	(7,875)	646,069,032	640,477,081	...	...	147,794,526	...	...	...	...	147,794,526	146,059,895	...
Internal services	971,261,565	959,304,771		...	300,000	210,630	613,673,493	606,900,161	...	...	357,888,072	...	...	...	...	357,888,072	352,615,240	...
<b>Sub-total—</b>																		
Budgetary	3,455,501,135	3,410,314,241		...	44,705,542,901	44,484,063,496	1,962,085,543	1,940,925,850	...	...	46,198,958,493	...	...	...	...	46,198,958,493	45,953,451,887	...
Non-budgetary	...	...		...	...	...	...	...	...	...	898,256,277	...	...	...	...	898,256,277	898,256,277	...
Revenues netted against expenditures	(1,962,085,543)	(1,940,925,850)		...	...	...	(1,962,085,543)	(1,940,925,850)	...	...	...	...	...	...	...	...	...	...
<b>Total Department—</b>																		
Budgetary	1,493,415,592	1,469,388,391		...	44,705,542,901	44,484,063,496	...	...	...	...	46,198,958,493	...	...	...	...	46,198,958,493	45,953,451,887	...
Non-budgetary	...	...		...	...	...	...	...	...	...	898,256,277	...	...	...	...	898,256,277	898,256,277	...
<b>Canada Industrial Relations Board</b>																		
Adjudicative and dispute resolution program	10,445,289	9,841,296		...	...	...	...	...	...	...	10,445,289	...	...	...	...	10,445,289	9,841,296	...
Internal services	4,095,644	3,857,628		...	...	...	...	...	...	...	4,095,644	...	...	...	...	4,095,644	3,857,628	...
<b>Total Agency—Budgetary</b>	<b>14,540,933</b>	<b>13,698,924</b>		...	...	...	...	...	...	...	<b>14,540,933</b>	...	...	...	...	<b>14,540,933</b>	<b>13,698,924</b>	...
<b>Canada Mortgage and Housing Corporation</b>																		
Assisted housing programs—																		
Budgetary	1,628,334,000	1,562,950,062		...	...	...	...	...	...	...	1,628,334,000	...	...	...	...	1,628,334,000	1,562,950,062	...
Non-budgetary	...	...		...	...	...	...	...	...	...	(1,951,342,311)	...	...	...	...	(1,951,342,311)	(2,973,306,859)	...
Housing repair and improvement programs	82,840,000	48,065,585		...	...	...	...	...	...	...	82,840,000	...	...	...	...	82,840,000	48,065,585	...
On-reserve housing programs	165,248,640	151,159,829		...	...	...	...	...	...	...	165,248,640	...	...	...	...	165,248,640	151,159,829	...



Affordable housing initiative	215,869,000	219,666,790	...	...	...	...	...	...	...	...	...	215,869,000	219,666,790
Canadian housing market research and analysis	22,061,000	15,012,894	...	...	...	...	...	...	...	...	...	22,061,000	15,012,894
International activities	14,526,000	15,159,273	...	...	...	...	...	...	...	...	...	14,526,000	15,159,273
Research and information dissemination to promote desirable housing market outcomes and improve building performance	14,902,000	16,380,931	...	...	...	...	...	...	...	...	...	14,902,000	16,380,931
Research and information dissemination to promote sustainable housing and communities, as well as lead the development and implementation of federal housing policy	11,613,000	12,772,330	...	...	...	...	...	...	...	...	...	11,613,000	12,772,330
Research and information dissemination that addresses distinct housing needs, including those of Aboriginal people	6,449,000	6,659,598	...	...	...	...	...	...	...	...	...	6,449,000	6,659,598
Emergency planning	286,000	431,297	...	...	...	...	...	...	...	...	...	286,000	431,297
<b>Total Agency—Budgetary</b>	<b>2,162,128,640</b>	<b>2,048,258,589</b>	...	...	...	...	...	...	...	...	...	<b>2,162,128,640</b>	<b>2,048,258,589</b>
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	<b>(1,951,342,311)</b>	<b>(2,973,306,859)</b>
<b>Canadian Artists and Producers Professional Relations Tribunal</b>													
Certification, complaints and determination program	1,706,356	780,407	...	...	...	...	...	...	...	...	...	1,706,356	780,407
Internal services	450,000	502,785	...	...	...	...	...	...	...	...	...	450,000	502,785
<b>Total Agency—Budgetary</b>	<b>2,156,356</b>	<b>1,283,192</b>	...	...	...	...	...	...	...	...	...	<b>2,156,356</b>	<b>1,283,192</b>
<b>Canadian Centre for Occupational Health and Safety</b>													
Occupational health and safety information development, delivery services and tripartite collaboration	7,545,720	6,613,010	...	...	...	...	...	...	...	...	...	4,300,000	4,013,381
Internal services	3,082,054	2,690,695	...	...	...	...	...	...	...	...	...	3,082,054	2,690,695
Sub-total—	10,627,774	9,303,705	...	...	...	...	...	...	...	...	...	4,300,000	4,013,381
Revenues netted against expenditures	(4,300,000)	(4,013,381)	...	...	...	...	...	...	...	...	...	(4,300,000)	(4,013,381)
<b>Total Agency—Budgetary</b>	<b>6,327,774</b>	<b>5,290,324</b>	...	...	...	...	...	...	...	...	...	<b>6,327,774</b>	<b>5,290,324</b>

## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Office of the Co-ordinator, Status of Women</b>												
Women's participation in Canadian society	5,044,215	3,275,172	...	...	18,950,001	18,285,051	...	...	...	...	23,994,216	21,560,223
Strategic policy analysis, planning and development	1,919,627	5,876,011	...	...	...	...	...	...	...	...	1,919,627	5,876,011
Internal services	4,847,096	1,998,592	...	...	...	...	...	...	...	...	4,847,096	1,998,592
<b>Total Agency—Budgetary</b>	<b>11,810,938</b>	<b>11,149,775</b>	<b>...</b>	<b>...</b>	<b>18,950,001</b>	<b>18,285,051</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>30,760,939</b>	<b>29,434,826</b>
<b>Total Ministry— Budgetary</b>	<b>3,690,380,233</b>	<b>3,549,069,195</b>	<b>...</b>	<b>...</b>	<b>44,724,492,902</b>	<b>44,502,348,547</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>48,414,873,135</b>	<b>48,051,417,742</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>(1,053,086,034)</b>	<b>(2,075,050,582)</b>	<b>(1,053,086,034)</b>	<b>(2,075,050,582)</b>

# Transfer Payments

## Source of authorities

Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use
	Main Estimates	Supplementary Estimates			

\$	\$	\$	\$	\$	\$
...	29,162,214,653	(410,337,733)	116,919,920	28,868,796,840	
...	8,429,823,187	98,621,446	109,617,476	8,638,062,109	
...	2,660,000,000	36,000,000	(4,983,173)	2,691,016,827	
...	660,000,000	40,000,000	(8,457,884)	691,542,116	
...	534,282,332	27,807,405	(6,127,715)	555,962,022	
...	554,315,000	74,360,209	20,261,481	648,936,690	
...	113,000,000	(38,000,000)	(50,155,000)	24,845,000	
...	76,000,000	4,000,000	8,453,542	88,453,542	
...	6,000,000	...	...	6,000,000	
...	56,200,000	...	(23,626,200)	32,573,800	
...	39,552,200	...	(14,614,200)	24,938,000	
...	31,340,000	5,000,000	...	36,340,000	
...	18,300,000	...	(16,985,786)	1,314,214	
...	14,275,000	2,450,000	(6,117,753)	10,607,247	
...	10,000,000	...	...	10,000,000	

## Department

### Grants

(S) Old Age Security payments	28,868,796,840 <sup>(1)</sup>	...	...	27,213,489,490 <sup>(1)</sup>
(S) Guaranteed Income Supplement payments	8,638,062,109 <sup>(1)</sup>	...	...	7,901,134,760 <sup>(1)</sup>
(S) Universal Child Care Benefit	2,691,016,827	...	...	2,651,153,321
(S) Canada Education Savings grant payments to Registered Educations Savings Plan (RESP) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	691,542,116 <sup>(1)</sup>	...	...	670,557,773 <sup>(1)</sup>
(S) Allowance payments	555,962,022 <sup>(1)</sup>	...	...	540,510,880 <sup>(1)</sup>
(S) Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	648,936,690	...	...	620,686,072
Apprenticeship incentive grant	24,845,000	...	...	51,484,000
(S) Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	88,453,542	...	...	66,851,206
(S) Pathways to Education Canada upfront multi-year funding to support their community-based early intervention programs which will help disadvantaged youth access post-secondary education in Canada	6,000,000	...	...	2,000,000
(S) Wage earner protection program payments to eligible applicants owed wages and vacation pay, severance pay and termination pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility	32,573,800	...	...	31,931,901
Apprenticeship completion grant	24,938,000	...	...	51,360,000
New Horizons for seniors program	1,381,716	34,958,284	...	31,283,662
Grants to voluntary sector organizations for adult literacy and essential skills	1,314,214	...	...	2,000,470
Grants to non-profit organizations for activities eligible for support through the Social development partnerships program	9,086,322	1,520,925	...	14,233,023
Enabling accessibility fund small projects grant	4,577,051	5,422,949	...	...

## Disposition of authorities

Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$

## Transfer Payments—Continued

Source of authorities			Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year	
	Main Estimates	Supplementary Estimates			Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	37,700,000	61,300,000	43,831,948	142,831,948	142,831,948	...
...	45,300,000	...	24,709,827	70,009,827	70,009,827	...
...	1,000,000	...	...	1,000,000	1,000,000	...
...	900,000	1	...	900,001	900,000	...
...	300,000	...	...	300,000	210,630	...
...	19,000	...	...	19,000	19,000	...
...	15,000	...	...	15,000	14,806	...
...	12,000	...	...	12,000	11,720	...
...	7,000	...	...	7,000	7,000	...
...	5,000	...	(2,780)	2,220	2,220	...
...	750,000	...	...	750,000	211,664	...
...	...	...	(7,875)	(7,875)	(7,875)	...
...	...	1	64,769,200	64,769,201	50,693,000	...
...	...	...	...	...	...	...
...	42,451,310,372	(98,798,671)	257,485,028	42,609,996,729	42,553,390,189	...
...	...	...	...	...	56,606,540	...
...	...	...	...	...	...	39,988,963,305

(S) Canada Disability Savings Grant payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities

(S) Canada Disability Savings Bond payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities

Grants to international labour institutions for addressing the labour dimension of globalization

Grants to international and domestic organizations for technical assistance and international cooperation on labour issues

Named grants for the Organization for Economic Co-operation and Development

Canadian Joint Fire Prevention Publicity Committee

To support activities which contribute to Occupational safety and health program objectives

To support standards-writing associations

Fire Prevention Canada

(S) Payments of compensation respecting government employees and merchant seamen

Grants to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other aboriginal organizations, public health and educational institutions, régies régionales, for-profit enterprises, research organizations and research institutes to carry out research on homelessness to help communities better understand and more effectively address homelessness issues

(S) Energy Cost Benefit

Apprenticeship Grants

Items not required for the current year

Total—Grants



## Contributions

Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market

(S) Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*

Contributions to provincial/territorial governments, band councils, tribal councils, Aboriginal Human Resources Development Agreement holders, municipal governments, not-for-profit organizations, professional associations, business and private sector organizations, consortia, industry groups, unions, regulatory bodies, ad-hoc associations, public health institutions, school boards, universities, colleges, CEGEPs, sector councils, and cross-sectoral councils to support enhanced productivity and competitiveness of canadian workplaces by supporting investment in and recognition and utilization of skills

(S) The provision of funds for interest and other payments

to lending institutions and liabilities under the *Canada Student Financial Assistance Act*

Contributions to assist unemployed older workers in communities with ongoing high unemployment and/or affected by downsizing

Contributions to organizations to support the development of human resources, economic growth, job creation and retention in official language minority communities

Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work or business experience, the mobilization of community resources and human resource planning and adjustment measures necessary for the social development of Canadians and other participants in Canadian life

Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for adult learning, literacy and essential skills

Contributions to fund retrofits, renovations or new construction of facilities within Canada that help organizations better serve people with disabilities through the Enabling Accessibility Fund

(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*

...	610,473,000	24,026,009	1,320,464	635,819,473	587,518,725	48,300,748	...	677,291,977
...	348,605,650	48,740,936	2,764,979	400,111,565	400,111,565	...	...	370,506,029
...	48,800,000	613,102	(823,464)	48,589,638	42,022,093	6,567,545	...	42,919,184
...	5,218,598	5,855,167	(239,238)	10,834,527	10,834,527	...	...	7,661,095
...	68,079,965	6,754,594	...	74,834,559	40,330,699	34,503,860	...	50,949,132
...	12,000,000	...	...	12,000,000	11,104,591	895,409	...	11,781,766
...	6,140,000	(300,000)	6,127,784	11,967,784	11,918,910	48,874	...	12,682,207
...	3,209,000	...	16,985,786	20,194,786	16,003,531	4,191,255	...	22,644,370
...	3,000,000	6,500,000	...	9,500,000	9,179,927	320,073	...	...
...	(14,065,514)	3,856,070	1,733,948	(8,475,496)	(8,475,496)	...	...	(7,570,680)

## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Used in the current year	
	Main Estimates	Supplementary Estimates				Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	2,400,000	(46,000)	...	...	2,354,000	2,325,186	...
...	1,800,000	...	82,169	1,882,169	...	1,882,169	3,157,518
...	400,000	...	...	400,000	...	316,336	83,578
...	110,108,141	...	...	110,108,141	...	79,072,579	127,144,374
...	4,231	94,047	(91,752)	6,526	...	6,526	13,276
...	...	...	...	...	...	...	16,020,000
...	1,206,173,071	96,093,925	27,860,676	1,330,127,672	1,203,919,196	126,208,476	1,338,713,280
<b>Total—Contributions</b>						...	...
<b>Other transfer payments</b>							
...	543,418,500	...	...	543,418,500	...	508,502,500	724,621,500

Contributions to voluntary sectors, non-profit organizations, registered charitable organizations, provincial/territorial governments and institutions, municipalities, and post-secondary institutions to support the development and delivery of outreach activities to inform, encourage, and direct Canadians to save for the post-secondary education of children through Registered Education Savings Plans and Canada Education Savings Program incentives (the Canada Education Savings Grant and the Canada Learning Bond) Payments to non-profit organizations to develop national or provincial/territorial/regional educational and awareness activities to help reduce the incidence of elder abuse and fraud

Labour-management partnerships program

Contributions to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other aboriginal organizations, public health and educational institutions, régies régionales, for-profit enterprises, research organizations and research institutes to support activities to help alleviate and prevent homelessness across Canada and to carry out research on homelessness to help communities better understand and more effectively address homelessness issues

(S) The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*

Items not required for the current year

Payments to provinces and territories under labour market agreements to enhance the labour market participation among under-represented groups and low-skilled workers

	<b>Payments to provinces and territories under the multilateral framework for labour market agreements</b>						
...	222,000,000	...	...	222,000,000	...	218,251,611	3,748,389
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	765,418,500	...	...	765,418,500	Total—Other transfer payments	726,754,111	38,664,389
...	44,422,901,943	(2,704,746)	285,345,704	44,705,542,901	Total Department	44,484,063,496	221,479,405
<b>Office of the Co-ordinator, Status of Women<sup>(2)</sup></b>							
<b>Grants</b>							
Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society							
...	...	...	14,750,000	14,750,000	...	14,750,000	...
<b>Contributions</b>							
Women's program—Contributions to women's and other voluntary organizations for the purpose of furthering women's participation in canadian society							
...	...	I	4,200,000	4,200,001	...	3,535,051	664,950
...	...	I	18,950,000	18,950,001	...	18,285,051	664,950
...	44,422,901,943	(2,704,745)	304,295,704	44,724,492,902	Total Ministry	44,502,348,547	222,144,355
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...

(S) Statutory transfer payment.

(c) The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

(2) During the year, Office of Women transferred previous year's amounts have been restated by \$19,545,445.

## Details of Respendable Amounts

Department	Authorities available for use in the current year		Authorities used in the current year		Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>								
<b>Budgetary (respendable revenues)</b>								
Income security								
Recoverable expenditures on behalf of the <i>Canada Pension Plan</i>	39,379,214	37,189,907		36,035,867	107,917,297	103,911,287		87,187,932
Learning								
Recoverable from other departments or other programs within a department for general administrative services	256,097	256,097		261,321	2,000,000	1,260,318		1,887,206
Skills and employment								
Recoverable expenditures—Employment Insurance	245,612,290	245,586,935		238,879,014	1,904,778	1,381,909		975,525
					501,851,418	500,346,647		561,564,350
					613,673,493	606,900,161		651,615,013
					1,962,085,543	1,940,925,850		1,920,674,685
<b>Non-budgetary (respendable receipts)</b>								
Learning								
Settlement of loans with cash	47,722,077	44,165,585		39,796,659	...	1,346,018,692		1,249,906,882
Settlement of other advances with cash	11,967,092	9,184,114		7,969,104	...	54,950		33,055
Total non-budgetary	243,111,603	242,942,133		263,556,200	...	1,346,073,642		1,249,939,937
	302,800,772	296,291,832		311,321,963				
<b>Total Department—</b>								
<b>Budgetary</b>					1,962,085,543	1,940,925,850		1,920,674,685
<b>Non-budgetary</b>					...	1,346,073,642		1,249,939,937
<b>Canadian Centre for Occupational Health and Safety</b>								
<b>Budgetary (respendable revenues)</b>								
Occupational health and safety information development, delivery services and tripartite collaboration	113,488,645	113,488,645		121,967,670	4,300,000	4,013,381		3,751,090
	806,000	735,192		571,538				
	114,294,645	114,223,837		122,539,208				
<b>Total Agency—Budgetary</b>					4,300,000	4,013,381		3,751,090
<b>Total Ministry—</b>								
<b>Budgetary</b>	154,440,362	150,532,193		133,609,999	1,966,385,543	1,944,939,231		1,924,425,775
<b>Non-budgetary</b>	491,628,670	489,944,888		426,412,300	...	1,346,073,642		1,249,939,937
	646,069,032	640,477,081		560,022,299				



# Revenues

Department	Current year		Previous year	
	\$		\$	
<b>Other revenues—</b>				
Return on investments—				
Cash and accounts receivable—				
Interest on bank deposits	96,163		65,465	
Other accounts—				
Interest on Canada student loans	519,218,431		461,376,857	
	519,314,594		461,442,322	
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	20,676,834		5,396,702	
Adjustments to prior year's payables	15,394,054		8,556,592	
	36,070,888		13,953,294	
Sales of goods and services—				
Services of a non-regulatory nature	15,713,304		14,833,282	
Other fees and charges—				
Access to information	3,913		5,040	
	15,717,217		14,838,322	
Proceeds from the disposal of surplus Crown assets—				
Proceeds from the disposal of capital assets	79,644		39,382	
Gain on disposal of non-capital assets	75,854		35,628	
	155,498		75,010	
Miscellaneous revenues—				
Gifts to the Crown	5,000		...	
Crown housing	163,329		180,906	
Recovery of administration costs—				
Employment insurance	1,616,665,880		1,638,304,828	
<i>Canada Pension Plan</i>	372,659,668		331,418,839	
Interest on accounts receivable	241,097		161,836	
<i>Employment Insurance Act</i> fines	364,261		376,434	
<i>Canada Labour Code</i> fines	267,833		...	
Miscellaneous revenues from payroll deductions—				
Parking fees	20,053		28,338	
Annuities account—Actuarial surplus	1,164,559		2,208,776	
Legal cost	810,275		446,008	
Accounts receivable small credit balances	198,260		69,556	
Gain on foreign currency	15,947		20,210	
Recovery of administration costs—Canada				
Millennium Scholarship Foundation	568,092		347,488	
Excellence Awards				
<b>Total Department</b>	<b>2,657,488,348</b>		<b>2,463,972,108</b>	
<b>Canada Industrial Relations Board</b>				
<b>Other revenues—</b>				
Refunds of previous year's expenditures—				
Refunds of previous year's expenditures	19,364		2,651	
Adjustments to prior year's payables	4,648		140,463	
	24,012		143,114	
Sales of goods and services—				
Sales of goods and information products	20		45	
Proceeds from the disposal of surplus Crown assets	28		891	
<b>Total Agency</b>	<b>24,060</b>		<b>144,050</b>	
<b>Canada Mortgage and Housing Corporation</b>				
<b>Other revenues—</b>				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
Canada Mortgage and Housing Corporation	338,537,020		356,456,082	
Miscellaneous revenues—				
Net profits under <i>National Housing Act</i>	11,058,399		9,884,108	
Other third party recoveries	13,519,178		4,073,931	
Deferred revenues	5,753,600		4,282,492	
	30,331,177		18,240,531	
<b>Total Agency</b>	<b>368,868,197</b>		<b>374,696,613</b>	

**Revenues—Concluded**

	Current year	Previous year
	\$	\$
<b>Canadian Centre for Occupational Health and Safety</b>		
<b>Other revenues—</b>		
Sales of goods and services—		
Sales of goods and information products	3,808,638	3,971,249
Other fees and charges—		
Deferred revenues	72,271	(68,544)
<b>Total Agency</b>	<b>3,880,909</b>	<b>3,902,705</b>
<b>Office of the Co-ordinator, Status of Women <sup>(2)</sup></b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	28,817	72,210
Adjustments to prior year's payables	53,793	264,144
	82,610	336,354
Proceeds from the disposal of surplus Crown assets	50	218
Miscellaneous revenues—		
Gifts to the Crown	...	462
<b>Total Agency</b>	<b>82,660</b>	<b>337,034 <sup>(2)</sup></b>
<b>Ministry Summary</b>		
<b>Other revenues—</b>		
Return on investments	857,851,614	817,898,404
Refunds of previous years' expenditures	36,177,510	14,432,762
Sales of goods and services	19,598,146	18,741,072
Proceeds from the disposal of surplus Crown assets	155,576	76,119
Miscellaneous revenues	2,116,561,328	1,991,904,153
<b>Total Ministry</b>	<b>3,030,344,174</b>	<b>2,843,052,510 <sup>(2)</sup></b>

<sup>(1)</sup> Interest unless otherwise indicated.<sup>(2)</sup> During the year, Office of the Co-ordinator, Status of Women was transferred from Canadian Heritage. Previous year's amounts have been restated by \$337,034.

# SECTION 15

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Indian Affairs and Northern Development

### Department

#### Canadian Polar Commission

#### First Nations Statistical Institute

#### Indian Residential Schools Truth and Reconciliation Commission

#### Registry of the Specific Claims Tribunal

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Department**

### **Strategic Outcome**

The People – Individual, family and community well-being for First Nations and Inuit.

### **Program Activity Descriptions**

#### *Education*

This program activity provides First Nations and Inuit communities with tools to achieve educational outcomes comparable to those of other Canadians. Indian Affairs and Northern Development (INAC) has primary responsibility under the Indian Act for the elementary and secondary education of status-Indians living on reserve. As a matter of social policy, INAC also supports on-reserve status-Indians and Inuit students in the pursuit of post-secondary education. Support provided through the Education programs includes provisions for instructional services, special education services as well as targeted initiatives which aim to enhance First Nation education management,

improve teacher recruitment and retention, and encourage parental and community engagement. New targeted funds have been recently included to improve the provision of elementary and secondary education services through both a partnership and a student success program.

#### *Social development*

Supports the provision of: income assistance to meet basic needs for food, clothing and shelter to ensure the safety and well-being of individuals and families consistent with provincial programs and standards; First Nations child and family services to improve their well-being and security; assisted living for social support services of a non-medical nature such as in-home care, short term respite care, foster care and institutional care to improve their well-being and security; Family Violence Program to improve safety and security, particularly of women and children at-risk; National Child Benefit Re-investment to support low-income families with children to help prevent or reduce the depth of child poverty; and other social services to build self-reliant, sustainable, healthy and stable First Nation communities.

#### *Residential schools resolution*

Indian Residential schools were mostly operated by four religious denominations and funded by the federal government, from before Confederation to 1996. The courts in each jurisdiction approved the Indian Residential Schools Settlement Agreement, which was implemented on September 19, 2007, with final deliverables up to 2017. The administration of the Indian Residential Schools Settlement Agreement (IRSSA) seeks to further reconciliation with former student residents of Indian Residential Schools, their families and communities by providing financial compensation (through validation of their residency and an independent assessment of more serious harms they may have suffered), a disclosure forum and the provision of healing and commemorative services.

### *Managing individual affairs*

The Managing Individual Affairs program activity ensures responsible Federal stewardship of the provisions of the *Indian Act* that pertain to Estates, Band moneys, registration and Band membership through direct client-services as well as partnerships with First Nations to deliver select services including the administration of Estates and the Indian Registration Program. The Program Activity is also responsible for administering the portions of the *First Nations Oil and Gas and Moneys Management Act* that pertain to Indian Moneys.

### **Strategic Outcome**

The Government – Good governance and co-operative relationships for First Nations, Inuit and Northerners.

### **Program Activity Descriptions**

#### *Treaty management*

By working in partnership, federal, provincial/territorial governments, and Aboriginal parties are able to create and maintain the necessary structures (such as education, child care, etc) to support ongoing and evolving relationships within a historical and modern context. Key activities include: the implementation of land claim, self-government agreements; special claims; comprehensive land claim transfers; Tables and Treaty Commissions. The Treaty Commission provides funds in the way of contributions to recipients. Although all Canadians are expected to benefit from the settlement and implementation of Comprehensive Land Claim Agreements, the primary beneficiaries are expected to be First Nations and Inuit communities, who will be better able to articulate their interests, participate in land and resource development and management (where applicable) as well as demonstrate the importance of treaties and the treaty relationship between the Crown and Aboriginal people. Funds are provided to the beneficiaries in the form of grants as per agreement.



### *Co-operative relationships*

This program activity addresses constitutional and historic obligations, reduces conflict through negotiation and enables all parties to work together toward reconciliation. Co-operative Relationships are about mutual respect. They establish an atmosphere of trust, accountability and respectful partnerships among governments, First Nations and Inuit. This atmosphere, in turn, supports social, economic and cultural growth in First Nation and Inuit communities and increases their self-reliance. Co-operative Relationships are the basis for mutually reached resolution of claims and other rights issues. Through Co-operative Relationships, funds are provided to First Nations and Inuit in support of the activities within the program activity including negotiation of claims and self-government agreements, certainty is obtained over the ownership, use, and the management of land and resources. First Nations and Inuit are effectively represented in federal policy decisions and the Crown duty to consult is supported. Funds are transferred to Aboriginal recipients through contributions and loans agreements. Funding levels are determined based on proposals submitted by the Aboriginal and are based on program guidelines and terms and conditions.

### *Governance and institutions of government*

The efforts related to this program activity assist in achieving social and economic vibrancy in First Nation and Inuit communities. It supports individual community and aggregate based governments and governance systems by assisting them establish effective governance and associated capacities, processes and mechanisms (such as by-law making authority, election processes). In particular, support is provided to First Nation and Inuit governments as well as their respective institutions of government. These institutions include but are not limited to those that provide services in the areas of governance, land claim organizations

and professional associations. This program activity also provides support to representative organizations with respect to policy legislation development.

### **Strategic Outcome**

The Land and Economy – Full participation of First Nations, Inuit and Métis individuals and communities in the economy.

### **Program Activity Descriptions**

#### *Community infrastructure*

This program activity supports the provision of funding for the acquisition, construction, operation and maintenance of community facilities such as roads, bridges, water and sewer, and administration offices; education facilities, such as schools and teacherages and on-reserve housing.

#### *Aboriginal economic development*

This program activity recognizes the synergies between economic development, lands activities, and business development. It recognizes that the federal government has a role to play in creating the conditions that will foster Aboriginal economic development. As INAC does not hold all the economic levers, it must forge strategic partnerships with other levels of government, the private sector, Aboriginal organizations and other stakeholders to succeed in increasing the participation of Aboriginal Canadians in the economy. The sub-activities and sub-sub-activities under this program activity contribute to the expected results: viable Aboriginal businesses and opportunity-ready communities. Strengthening business development capacity tools will encourage Aboriginal Canadians to start and/or expand their own businesses, thereby contributing to viable Aboriginal businesses. Increasing access to and control of Aboriginal lands and natural resources, and building community/institutional ca-

pacity, will enable Aboriginal communities to fully utilize their assets for economic development, contributing to opportunity-ready communities. The growing Aboriginal land and resource base will also increase economic opportunities for Aboriginal communities, contributing to an increased number of Aboriginal start-up businesses.

### *Federal administration of reserve land*

This program activity encompasses the Crown's statutory and fiduciary obligations as the administrator of reserve lands held in trust for the use and benefit of Indians. Those obligations are fulfilled through the timely response to requests for land transactions and activation of land and resource assets, additions to reserve, environmental protection performed with due diligence which preserves the principles of communal use and benefit while meeting the aspirations of First Nations in building safe, healthy and successful communities.

### **Strategic Outcome**

The North – Self-reliance, prosperity and well-being for the people and communities of the North.

### **Program Activity Descriptions**

#### *Northern governance and people*

This program activity strengthens the North's communities and people by devolving to the people of the North province-like responsibilities for land and natural resources; reducing the costs of transporting nutritious perishable foods and other essential items to isolated Northern communities; providing grants to Territorial Governments for hospital and physician services; working with Northern communities to identify the risks and challenges posed by climate change and advancing interests of Canadians and Northerners through circumpolar forums.

### *Northern land, resources and environmental management*

This program activity supports the management, sustainable development and regulatory oversight of the land, water, environment and natural resources of the North. Mineral and petroleum resource development, including offshore projects, are managed and coordinated; environmental management and stewardship is promoted through initiatives like the Protected Areas Strategy, Cumulative Impacts Monitoring Program and the continued development and improvement of the northern regulatory regime; resource management is effected through development of legislation, regulations and related policies as well as collaboration with and support of Northern Boards; contaminated sites are identified and cleaned-up; and northern land and resources are managed for the current and future benefit and prosperity of all Northerners.

### *Northern science and technology*

This program activity supports scientific research and technology in the North. Research and monitoring of long-range contaminants and their impacts on the ecosystem and the traditional/country food chain is carried out through the Northern Contaminants Program. It also supports the work carried out under the International Polar Year initiative including the efforts to facilitate scientific research licensing and approvals as well as the establishment and management of scientific data. The establishment of the Canadian Arctic Research Station will position Canada as an international leader in Arctic science and technology.

### **Strategic Outcome**

Office of the Federal Interlocutor – Socio-economic well being of Métis, non-status Indians and urban Aboriginal people.

### **Program Activity Descriptions**

#### *Métis and non-status Indian organizational capacity development*

This program activity is carried out by the Office of the Federal Interlocutor, the Government of Canada's principal point of contact for Métis and Non-Status Indian organizations, and an advocate within government on their key issues. The main mandate of the Office is to support (financially and through other means) the work of these organizations, and help find practical ways to reduce dependency and improve the self-reliance, and social and economic conditions of Métis, Non-Status Indians and off-reserve Aboriginal people. The Office fulfills this mandate by helping Métis and Non-Status Indian organizations develop their organizational and professional capacity, so that they can build effective partnerships with federal and provincial governments, and the private sector.

#### *Urban aboriginal strategy*

This program activity helps respond to the needs of Aboriginal people living in urban centres. It promotes the self-reliance and economic participation of urban Aboriginal people and expands their life choices. Through the Urban Aboriginal Strategy, the federal government partners with other governments, community organizations and Aboriginal people to support (financially and through other means) projects that respond to local priorities. The Strategy enhances the federal government's ability to align expenditures directed toward urban Aboriginal people in key centres with provincial and municipal programming in a way that both advances federal objectives and responds effectively to local challenges and opportunities.

### *Métis rights management*

This program activity is the federal response to the 2003 Supreme Court of Canada's Powley decision, which affirmed that Métis hold section 35 Aboriginal rights under the Canadian Constitution. The program works with (through financial support and other means) nonprofit, representative Aboriginal organizations that have substantial Métis membership systems to develop objectively verifiable membership systems for Métis members and harvesters in accordance with the Supreme Court's direction.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Canadian Polar Commission**

### **Strategic Outcome**

Increased Canadian polar knowledge.

### **Program Activity Descriptions**

*Research facilitation and communication*

Research facilitation and communication.



**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

**First Nations Statistical Institute****Strategic Outcome**

First Nations, governments and other interested parties will have accurate, and relevant statistical information and analysis on the fiscal, economic and social conditions of First Nations.

**Program Activity Descriptions**

*Data gathering and analysis*

Provide statistics and analysis on the socio-economic conditions of Indians, First Nations, Aboriginal groups, and others residing on reserve or Aboriginal lands.

*Sound quality and practices*

Promote the quality, coherence and compatibility of First Nations statistics with accepted standards through collaboration with First Nations and other organizations, and build statistical capacity within First Nation governments.

*Outreach*

Work with, and provide advice to First Nations, federal departments and agencies and provincial departments and agencies on First Nation statistics.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

**Indian Residential Schools Truth and Reconciliation Commission****Strategic Outcome**

Disclosure and recognition of the truth regarding Indian Residential Schools furthers healing and reconciliation for the individuals and communities affected.

**Program Activity Descriptions**

*Truth and reconciliation*

This program supports the research, truth, healing and commemoration undertakings of the Truth and Reconciliation Commission. This program, which is part of Canada's obligations under the Indian Residential Schools Settlement Agreement, will include the creation of a historic record of the Indian Residential Schools system and legacy, as well as truth taking, healing and commemoration events. This program has funding for five years, after which it will wind down.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

**Registry of the Specific Claims Tribunal****Strategic Outcome**

Efficient administration of the Specific Claims Tribunal.

**Program Activity Descriptions**

*Registry services*

Facilitates timely access to the Specific Claims Tribunal through client service, quality of advice, and efficient and timely processing, and unbiased service delivery.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

## Ministry Summary

Available from previous years	Source of authorities			Vote	Department	Disposition of authorities		
	As shown in	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$			\$	\$	\$
...	1,042,799,123	...	...	1	Operating expenditures			
...	...	287,667,458	...	1b	Transfer of \$1,125,000 from Indian Affairs and Northern Development Vote 10			
...	...	...	...	1c	Transfer of \$167,500 from Treasury Board Vote 1			
...	...	1	...		Transfer from: Vote 1 (Treasury Board)			
...	...	...	167,500		Vote 10			
...	...	...	1,125,000		TB Vote 15 <sup>(1)</sup>			
...	...	...	513,927		TB Vote 25 <sup>(1)</sup>			
...	...	...	13,383,010		TB Vote 30 <sup>(1)</sup>			
...	...	...	55,174,054		Transfer to: Vote 1 (Public Works and Government Services)			
...	...	...	(171,418)		Vote 5			
...	...	...	(207,000)		Vote 10			
...	...	...	(3,406,131)		Vote 27 (Health)			
...	...	...	(150,000)		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>			
...	...	...	(9,606,251)		Total—Vote 1	1,343,312,841	43,976,432	...
...	1,042,799,123	287,667,459	56,822,691					1,351,027,909
...	12,194,000	...	...	5	Capital expenditures			
...	...	2,783,054	...	5b	Capital expenditures			
...	...	...	...	5c	Transfer of \$207,000 from Indian Affairs and Northern Development Vote 1			
...	...	1	...		Transfer from Vote 1			
...	...	...	207,000		Transfer to: Vote 5 (Canadian Heritage)			
...	...	...	(207,000)		Vote 10			
...	...	...	(9,875,000)		Total—Vote 5	2,054,014	3,048,041	...
...	12,194,000	2,783,055	(9,875,000)					23,000
...	6,049,915,235	...	...	10	Grants and contributions			
...	...	17,773,440	...	10a	Grants and contributions			
...	...	...	...	10b	Transfer of \$1,765,959 from Health Vote 10, \$230,000 from Fisheries and Oceans Vote 10, \$163,520 from National Defence Vote 1, and \$40,000 from Fisheries and Oceans Vote 1			
...	...	251,238,851	...	10c	Transfer of \$9,875,000 from Indian Affairs and Northern Development Vote 5, \$3,406,131 from Indian Affairs and Northern Development Vote 1, \$465,162 from Canadian Heritage Vote 5 and \$20,571 from Health Vote 10			
...	...	...	...		Transfer from: Vote 1			
...	...	39,585,765	...		Vote 1 (National Defence)			
...	...	...	3,406,131		Vote 1 (Fisheries and Oceans)			
...	...	...	163,520		Vote 5			
...	...	...	40,000					
...	...	...	9,875,000					





## Ministry Summary— Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates						\$	\$	
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
305,503	...	...	...	305,503	L40					

[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward  
Treasury Board Vote 30—Paylist requirements

Treasury Board Vote 33—Capital budget carry forward

(2) Deemed appropriations to Vote 17. Shared Services Can-  
measurably Board vote 33—Capital budget carry forward.

(3) Order in Council P.C. 2011-0586 designates the Minister

Prior to the transfer, non-statutory expenditures of \$1.32

PUBLIC ACCOUNTS OF CANADA: 2011-2012

PUBLIC ACCOUNTS OF CANADA, 2011-2012

## Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education</b>	42,824,963	41,770,896	...	...	1,634,770,051	1,633,261,676	...	...	...	...	...	...	...	...	1,677,595,014	1,675,032,572	...	...
Social development	16,411,916	16,411,916	...	...	1,661,737,229	1,661,621,212	...	...	...	...	...	...	...	...	1,678,149,145	1,678,033,128	...	...
Residential schools resolution	552,370,761	552,370,761	...	...	15,379,816	7,924,112	...	...	...	...	...	...	...	...	567,750,577	560,294,873	...	...
Managing individual affairs	34,796,179	33,924,269	...	...	9,391,110	9,391,109	...	...	...	...	...	...	...	...	44,187,289	43,315,378	...	...
Treaty management	17,428,406	17,428,406	...	...	718,519,972	718,281,472	...	...	...	...	...	...	...	...	735,948,378	735,709,878	...	...
Co-operative relationships	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	55,268,617	55,268,617	1,000,000	...	385,703,779	368,081,807	...	...	...	...	...	...	...	...	441,972,396	423,350,424	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	138,176,519	49,165,062	...	...
Governance and institutions of Government	53,341,744	53,341,744	...	...	442,876,458	442,767,410	...	...	...	...	...	...	...	...	496,033,135	495,924,087	...	...
Community infrastructure	35,315,858	35,315,858	125,000	...	1,064,441,933	1,061,455,791	...	...	...	...	...	...	...	...	1,099,882,791	1,096,884,900	...	...
Aboriginal economic development	92,792,779	60,301,982	45,000	43,516	179,008,505	178,856,182	...	...	...	...	...	...	...	...	271,846,284	239,201,680	...	...
Federal administration of reserve land	25,258,055	25,258,055	631,008	960	182,116,701	182,031,917	...	...	...	...	...	...	...	...	208,005,764	207,290,932	...	...
Northern governance and people	12,284,600	12,284,600	...	...	117,632,069	114,300,667	...	...	...	...	...	...	...	...	129,916,669	126,585,267	...	...
Northern land, resources and environmental management	152,079,891	141,006,740	...	...	38,896,781	38,846,925	...	...	...	...	...	...	...	...	190,976,672	179,853,665	...	...
Northern science and technology	7,143,150	7,143,150	2,589,153	1,896,287	7,019,490	6,956,771	...	...	...	...	...	...	...	...	16,751,793	15,996,208	...	...
Métis and non-status Indian organizational capacity development	3,730,444	3,730,444	...	...	12,722,968	12,612,891	...	...	...	...	...	...	...	...	16,453,412	16,343,335	...	...
Urban aboriginal strategy	4,671,123	4,671,123	...	...	10,240,115	10,228,446	...	...	...	...	...	...	...	...	14,911,238	14,899,569	...	...
Métis rights management	2,227,176	2,227,176	...	...	7,277,157	7,277,157	...	...	...	...	...	...	...	...	9,504,333	9,504,333	...	...
Internal services	394,491,327	363,121,761	711,894	...	...	...	...	...	...	...	...	...	...	...	394,744,368	362,662,908	...	...
Sub-total—	1,502,436,989	1,425,577,498	5,102,055	2,054,014	6,487,734,134	6,453,895,545	...	...	...	...	...	...	...	...	7,994,629,258	7,880,883,137	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	138,176,519	49,165,062	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(643,920)	(643,920)	...	...	...	(643,920)	...	...	...	(643,920)	...	...	...	...	...	...	...	...
<b>Total Department—</b>	<b>1,501,793,069</b>	<b>1,424,933,578</b>	<b>5,102,055</b>	<b>2,054,014</b>	<b>6,487,734,134</b>	<b>6,453,895,545</b>	...	...	...	...	...	...	...	...	<b>7,994,629,258</b>	<b>7,880,883,137</b>	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>138,176,519</b>	<b>49,165,062</b>	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>138,176,519</b>	<b>49,165,062</b>	...	...



<b>Canadian Polar Commission</b>											
Research facilitation and communication	990,939	941,256	...	...	10,000	10,000	...	...	...	1,000,939	951,256
Internal services	311,954	311,954	...	...	...	...	...	...	...	311,954	311,954
<b>Total Agency—Budgetary</b>	<b>1,302,893</b>	<b>1,253,210</b>	...	...	<b>10,000</b>	<b>10,000</b>	...	...	...	<b>1,312,893</b>	<b>1,263,210</b>
<b>First Nations Statistical Institute—</b>											
<b>Budgetary</b>	<b>5,000,000</b>	<b>3,957,000</b>	...	...	...	...	...	...	...	<b>5,000,000</b>	<b>3,957,000</b>
<b>Indian Residential Schools Truth and Reconciliation Commission</b>											
Truth and reconciliation	31,014,367	16,084,837	...	...	...	...	...	...	...	31,014,367	16,084,837
Internal services	3,237,258	3,160,316	...	...	...	...	...	...	...	3,237,258	3,160,316
<b>Total Agency—Budgetary</b>	<b>34,251,625</b>	<b>19,245,153</b>	...	...	...	...	...	...	...	<b>34,251,625</b>	<b>19,245,153</b>
<b>Registry of the Specific Claims Tribunal</b>											
Registry services	2,317,794	1,825,649	...	...	...	...	...	...	...	2,317,794	1,825,649
Internal services	579,449	608,627	...	...	...	...	...	...	...	579,449	608,627
<b>Total Agency—Budgetary</b>	<b>2,897,243</b>	<b>2,434,276</b>	...	...	...	...	...	...	...	<b>2,897,243</b>	<b>2,434,276</b>
<b>Total Ministry—</b>											
<b>Budgetary</b>	<b>1,545,244,830</b>	<b>1,451,823,217</b>	5,102,055	2,054,014	6,487,744,134	6,453,905,545	...	...	...	<b>8,038,091,019</b>	<b>7,907,782,776</b>
<b>Non-budgetary</b>	...	...	...	...	...	...	138,176,519	49,165,062	138,176,519	49,165,062	49,165,062

## Disposition of authorities

Available from previous years		As shown in		Adjustments, warrants and transfers	Total available for use	Department Grants	Used in the current year	Variance	Available for use in subsequent years		Used in the previous year
\$	\$	Main Estimates	Supplementary Estimates						\$	\$	
...	250,000,000	76,580,970	(1,125,000)	325,455,970	Grants to First Nations to settle specific claims negotiated by Canada and/or awarded by the Specific Claims Tribunal	308,034,535	17,421,435	615,898,474	...	...	150,864,979
...	231,384,215	...	(79,754,723)	151,629,492	Grant for band support funding	151,629,492	...	...	...	...	...
...	122,729,850	20,880,875	(1,343,334)	142,267,391	Grants to support First Nations, Inuit, tribal councils, organizations or other levels of government for the implementation activities as stipulated in the various agreements	142,028,891	238,500	129,419,540	...	...	...
...	125,219,853	...	(2,064,125)	123,155,728	Payments to self-governing aboriginal organizations, pursuant to comprehensive land claims agreements, self-government agreements or treaty legislation	123,155,728	...	95,495,224	...	...	...
...	90,415,879	...	(13,121,451)	77,294,428	(S) Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	77,294,428	...	53,931,818	...	...	...
...	60,731,160	12,891,611	1,839,832	75,462,603	Payments to Yukon First Nations pursuant to individual self-government agreements	75,462,603	...	66,024,830	...	...	...
...	49,241,000	...	...	49,241,000	Grants to the Government of the Northwest Territories and the Government of Nunavut for health care of Indians and Inuit	49,241,000	...	48,275,000	...	...	...
...	38,655,814	6,627,060	(3,313,530)	41,969,344	Grants for Mi'kmaq education in Nova Scotia	41,969,344	...	37,178,921	...	...	...
...	17,987,000	...	18,728,426	36,715,426	(S) Grant to the Nunatsiavut Government for the implementation of the Labrador Inuit Land Claims Agreement pursuant to the <i>Labrador Inuit Land Claims Agreement Act</i>	36,715,426	...	36,715,426	...	...	...
...	10,000,000	...	(579,030)	9,420,970	Grants to provide income support to indigent on-reserve residents	9,416,092	4,878	9,141,416	...	...	...
...	9,823,000	...	...	9,823,000	Grant to the Miawpukek Indian Band to support designated programs	9,823,000	...	9,631,000	...	...	...
...	6,592,860	(4,401,083)	(647,934)	1,543,843	Grants to support the beneficiaries/organizations for the settlement of specific and special claims	1,543,843	...	355,306	...	...	...
...	4,600,635	...	...	4,600,635	Grants to the Sechelt Indian Band pursuant to the <i>Sechelt Indian Band Self-Government Act</i>	4,600,635	...	4,508,956	...	...	...
...	4,640,754	...	...	4,640,754	Grant to the Westbank First Nation to support the implantation of the Westbank First Nation Self-Government Agreement	4,640,754	...	4,505,586	...	...	...
...	1,500,000	...	(723,765)	776,235	Grants to Indians and Inuit to support their post-secondary educational advancement	776,235	...	686,808	...	...	...
...	1,400,000	...	466,646	1,866,646	(S) Indian Annuities Treaty payments	1,866,646	...	1,523,476	...	...	...

Payments to the Government of the Northwest Territories to facilitate the implementation of comprehensive land claim agreements	...	1,293,323	...	(21,077)	1,272,246	1,272,246	...	...	1,254,935
Grant for the advancement of scientific knowledge of the North	...	1,086,000	...	(10,000)	1,076,000	1,076,000	...	...	1,126,000
Grant to the First Nations Finance Authority pursuant to the <i>First Nations Fiscal and Statistical Management Act</i>	...	500,000	...	...	500,000	500,000	...	...	500,000
Grants to British Columbia Indian bands in lieu of a per capita annuity	...	300,000	...	...	300,000	300,000	...	...	300,000
Grants to Indians and Inuit to provide elementary and secondary educational support services	...	150,000	...	(142,848)	7,152	7,152	...	...	22,460
Grants to students and their chaperons to promote fire protection awareness in band and federally operated schools	...	136,000	...	(132,400)	3,600	3,600	...	...	3,150
Grants to Inuit to support their cultural advancement	...	45,000	...	...	45,000	45,000	...	...	39,750
Grants for the Political evolution of the territories, particularly as it pertains to devolution	...	...	2,227,388	...	2,227,388	1,450,000	777,388	...	...
Grant to the Maa-nulth First Nations for the acquisition of fisheries licences	...	...	4,000,000	...	4,000,000	4,000,000	...	...	...
Grant to the Tsawwassen First Nation for the acquisition of commercial crab licences	...	...	1,100,000	(8,806)	1,091,194	1,091,194	...	...	...
Items not required for the current year	...	...	...	...	...	...	...	...	12,984,250
<b>Total—Grants</b>	...	<b>1,028,432,343</b>	<b>119,906,821</b>	<b>(81,953,119)</b>	<b>1,066,386,045</b>	<b>1,047,943,844</b>	<b>18,442,201</b>	...	<b>1,280,387,305</b>
<b>Contributions</b>									
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in education	...	1,620,090,497	4,249,837	8,776,830	1,633,117,164	1,631,608,789	1,508,375	...	1,597,267,373
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in social development	...	1,548,297,896	6,000,000	98,018,362	1,652,316,258	1,652,205,120	111,138	...	1,587,525,601
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in capital facilities and maintenance	...	1,173,175,777	13,211,834	(122,113,196)	1,064,274,415	1,061,291,273	2,983,142	...	1,260,308,562
Contributions to beneficiaries and various implementing bodies for implementing comprehensive land claim agreements	...	192,859,684	...	9,167,843	202,027,527	202,027,526	1	...	190,582,683
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in Indian government support	...	108,670,546	...	88,013,767	196,684,313	196,684,313	...	...	197,893,306
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in economic development	...	102,826,842	...	(9,626,624)	93,200,218	93,200,218	...	...	92,985,605
Contributions to support the negotiation process for comprehensive, specific, and special claims and self-government initiatives	...	49,724,000	...	(5,334,636)	44,389,364	44,269,048	120,316	...	49,026,803
Contributions to support the building of strong governance, administrative and accountability systems	...	39,862,400	...	(2,182,958)	37,679,442	37,595,142	84,300	...	35,881,445
Contributions under the Aboriginal business Canada program	...	45,012,000	...	2,398,452	47,410,452	47,402,355	8,097	...	45,164,314
Contribution for promoting the safe use, development, conservation and protection of the North's natural resources	...	24,556,000	6,355,000	(10,270,979)	20,640,021	20,524,468	115,553	...	64,614,571

## Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
...	25,283,200	3,104,320	(1,049,442)	27,233,485	104,593	...	24,452,388
...	9,851,892	...	129,439	9,981,331	...	...	9,149,008
...	13,504,000	...	588,125	13,985,744	106,381	...	13,640,823
...	11,988,593	...	(3,490,998)	8,440,825	56,770	...	9,731,919
...	12,434,000	...	(2,362,139)	10,071,861	...	...	10,016,936
...	17,963,331	...	10,489,434	28,448,914	3,851	...	22,342,430
...	2,500,000	215,000	20,624	2,723,200	12,424	...	5,500,000
...	9,870,000	...	370,115	10,228,446	11,669	...	9,924,698
...	9,736,000	129,595,009	21,931,891	161,258,765	4,135	...	42,302,831
...	5,159,548	9,548,000	2,809,646	17,493,315	23,879	...	58,201,999
...	8,146,907	...	(3,223,131)	4,923,776	...	...	5,703,928
...	7,034,481	...	1,453,661	8,488,142	...	...	7,160,760
...	9,584,977	(1,515,700)	(4,355,991)	3,713,064	222	...	1,819,316
...	10,000,000	...	...	2,553,143	7,446,857	...	...
...	979,000	1,200,000	1,332,096	3,511,096	...	...	2,658,568
...	817,000	...	...	817,000	...	...	817,000
...	750,000	...	(750,000)	...	...	...	245,956
...	750,000	...	1,913,000	2,663,000	...	...	2,923,971
...	800,000	...	(791,152)	...	8,848	...	299,325



Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Nunavut, Northern Quebec and Labrador in the development of their professional skills and marketing of their art	...	458,000	...	...	458,000	...	...	458,000
Contribution for Inuit counselling in the South	...	80,000	...	...	80,000	...	...	80,000
Contributions for eligible Aboriginal or other recipients for the purpose of providing advocacy and public education on a diverse range of issues related to the Indian Residential Schools Settlement Agreement	...	...	5,370,968	...	5,370,968	...	...	3,998,788
Contributions to support the Aboriginal Economic Development Strategic Partnerships Initiative	...	14,450,000	...	(160,214)	14,289,786	144,225	...	5,894,845
Transfer payments to the Government of Yukon for the remediation of the Marwell tar pit site to support the Contaminated sites program	...	139,200	...	...	139,200	...	...	95,500
Transfer payments to the Government of Yukon for the care and maintenance, remediation and management of the closure of contaminated sites in Yukon	...	...	16,727,935	8,218,914	24,946,849	22	...	31,654,973
Contribution to support access to healthy foods in isolated northern communities	...	53,930,000	...	6,079,376	60,009,376	2,541,590	...	...
Items not required for the current year	...	...	...	...	...	...	...	5,693,690
<b>Total—Contributions</b>	...	<b>5,131,285,771</b>	<b>188,691,235</b>	<b>101,371,083</b>	<b>5,421,348,089</b>	<b>5,405,951,701</b>	<b>15,396,388</b>	<b>5,396,017,915</b>
<b>Total Department</b>	...	<b>6,159,718,114</b>	<b>308,598,056</b>	<b>19,417,964</b>	<b>6,487,734,134</b>	<b>6,453,895,545</b>	<b>33,838,589</b>	<b>6,676,405,220</b>
<b>Canadian Northern Economic Development Agency <sup>(1)</sup></b>								
<b>Contributions</b>	...	...	...	(18,257,000)	...	...	...	...
Contributions for promoting regional development in Canada's three territories	...	18,257,000	...	(18,257,000)	...	...	...	...
Contributions under the Recreational Infrastructure Canada program	...	...	...	...	...	...	...	...
Contributions under the Aboriginal Business Canada program	...	2,300,000	...	(2,300,000)	...	...	...	...
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in economic development	...	9,500,000	...	(9,500,000)	...	...	...	...
<b>Total Agency</b>	...	<b>30,057,000</b>	...	<b>(30,057,000)</b>	...	...	...	...
<b>Canadian Polar Commission</b>								
<b>Contributions</b>	...	...	...	...	...	...	...	...
Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions	...	10,000	...	...	10,000	10,000	...	10,000
<b>Total Agency</b>	...	<b>10,000</b>	...	...	<b>10,000</b>	<b>10,000</b>	...	<b>10,000</b>
<b>Total Ministry</b>	...	<b>6,189,785,114</b>	<b>308,598,056</b>	<b>(10,639,036)</b>	<b>6,487,744,134</b>	<b>6,453,905,545</b>	<b>33,838,589</b>	<b>6,676,415,220 <sup>(1)</sup></b>

(S) Statutory transfer payment.

(1) During the year, Canadian Northern Economic Development Agency was transferred to Health. Previous years amounts have been restated by \$ 45,703,618.

## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Governance and institutions of Government			
Internal services provided pursuant to article 29.2 of the <i>Financial Administration Act</i>	185,067	185,067	...
Internal services			
Internal services provided pursuant to article 29.2 of the <i>Financial Administration Act</i>	458,853	458,853	...
<b>Total Ministry— Budgetary</b>	<b>643,920</b>	<b>643,920</b>	<b>...</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—		
Indian economic development fund	18,097	17,143
Council for Yukon First Nations—Elders	333,054	395,620
Indian housing assistance fund—		
On-reserve housing—Interest on guaranteed loans	2,426,674	2,226,050
Native claimants	3,375,835	4,050,068
First Nations in British Columbia	830,817	208,670
Stoney Band perpetual loan	11,688	11,688
Inuit loan fund	3,964	4,188
Other accounts—		
Esso Ltd—Norman Wells Project profits	97,176,047	102,180,894
	104,176,176	109,094,321
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	42,579,048	40,627,173
Adjustments to prior year's payables—		
Operation and maintenance	19,035,026	30,340,531
	61,614,074	70,967,704
Sales of goods and services—		
Rights and privileges—		
Canada mining—		
Licences	11,456	13,788
Royalties	131,929,176	108,706,590
Land, building and machinery rentals	125,379	95,871
Oil and gas royalties	11,408,182	15,180,954
Quarrying royalties	263,965	213,518
	143,738,158	124,210,721
Services of a non-regulatory nature	104,147	79,065
Other fees and charges	643,920	...
	144,486,225	124,289,786
Proceeds from the disposal of surplus Crown assets	371,145	373,964
Miscellaneous revenues	28,075,647	11,656,300
<b>Total Department</b>	<b>338,723,267</b>	<b>316,382,075</b>

# Revenues—Concluded

	Current year	Previous year
	\$	\$
<b>Canadian Polar Commission</b>		
Other revenues—		
Refunds of previous years' expenditures	...	731
<b>Total Agency</b>	<b>...</b>	<b>731</b>
<b>Indian Residential Schools Truth and Reconciliation Commission</b>		
Other revenues—		
Refunds of previous years' expenditures	342	2,868
Adjustments to prior year's payables	73,047	...
	73,389	2,868
Miscellaneous revenues	50	18
<b>Total Agency</b>	<b>73,439</b>	<b>2,886</b>
<b>Registry of the Specific Claims Tribunal</b>		
Other revenues—		
Refunds of previous years' expenditures	111	2,061
Adjustments to Prior Year's Payables	963	...
	1,074	2,061
Proceeds from the disposal of surplus Crown assets	...	114
<b>Total Agency</b>	<b>1,074</b>	<b>2,175</b>
<b>Ministry Summary</b>		
Other revenues—		
Return on investments	104,176,176	109,094,321
Refunds of previous years' expenditures	61,688,537	70,973,364
Sales of goods and services	144,486,225	124,289,786
Proceeds from the disposal of surplus Crown assets	371,145	374,078
Miscellaneous revenues	28,075,697	11,656,318
<b>Total Ministry</b>	<b>338,797,780</b>	<b>316,387,867<sup>(2)</sup></b>

(1) Interest unless otherwise indicated.

(2) During the year, Canadian Northern Economic Development was transferred to Health. Previous year's amounts have been restated by \$11,275.





# SECTION 16

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Industry

### Department

Canadian Space Agency

Canadian Tourism Commission

Copyright Board

Federal Economic Development Agency  
for Southern Ontario

National Research Council of Canada

Natural Sciences and Engineering  
Research Council

Registry of the Competition Tribunal

Social Sciences and Humanities Research  
Council

Standards Council of Canada

Statistics Canada

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Department**

### **Strategic Outcome**

Advancements in science and technology, knowledge, and innovation strengthen the Canadian economy

### **Program Activity Descriptions**

#### *Research and development financing*

This program helps Canadian businesses increase research and development (R&D) by supplementing private sector investment for R&D and innovation projects with additional funds through means such as repayable contributions. Agreements normally specify which funding will come from the federal government and which from other sources. Projects are chosen based on their impact on the Canadian economy, their potential for maximizing innovation capacity and expertise, and their creation and retention of jobs in Canada.

### *Science, technology and innovation capacity*

This program supports the Minister of Industry and the Minister of State (Science and Technology) in their responsibilities related to science, technology and innovation (ST&I). It sets the strategic direction of policies and programs to support and stimulate research, development and innovation in Canada. It works with portfolio partners, other government departments and external stakeholders from the private and public sectors to foster an environment that is conducive to innovation and to promote scientific excellence.

### *Information and communication technologies research and innovation*

This program conducts research on advanced telecommunications and information technologies through the CRC to ensure an independent source of advice for public policy and to support the development of new products and services for the information and communications technologies (ICT) sector. Research projects are carried out through a combination of in-house activities, tasks performed for other government departments on a cost-recovery basis and partnerships with industrial and academic organizations. This work is undertaken to provide an insight into future technologies to assist Industry Canada in developing telecommunications policies, regulations and program delivery; to improve decision making related to ICT by other government departments; and to close the innovation gap by transferring new technologies to Canadian industry.

### **Strategic Outcome**

Canadian businesses and communities are competitive

### **Program Activity Descriptions**

#### *Small business research, advocacy and services*

The Department's work in the field of small business research, advocacy and services is aimed at enhancing the growth and competitiveness of small business and

encouraging entrepreneurship. To support this program activity, Industry Canada raises awareness across government of the challenges facing small businesses; provides knowledge and expertise on small and medium-sized enterprises (SMEs) in a number of areas, including statistics, entrepreneurship, financing, innovation and growth firms; recommends policy options; delivers programs that help support SMEs and entrepreneurial activity across Canada; and provides advice and support related to the Business Development Bank of Canada.

### *Community economic development*

This program advances the economic development of northern Ontario communities in the same manner that regional development agencies support similar activities in other regions of Canada. Its main goal is to strengthen the northern Ontario economy by providing financial support, through contribution agreements, to economic and community development projects led by the private, not-for-profit, and public sectors. This program also helps to increase public access to the Internet, increase computer access opportunities in schools, and improve IT skills and learning in community groups and communities across Canada.

### *Industrial competitiveness and capacity*

This program was put in place to help Canadian industries develop the capacity to adapt to the ever-changing economic landscape, respond appropriately to external shocks, and innovate and compete internationally. It uses research and analysis to develop expertise on Canadian industries and Canada's position in the global economy. The overall goal is to strengthen Canada's industrial capacity by applying this expertise to develop and contribute to policy, legislation, and regulations and to engage various public and private stakeholders. Departmental officials engage with associations, governments and leading firms to help Canadian industries become more innovative and enter into global value chains, strengthen partnerships both

domestically and internationally, attract investment and promote Canadian expertise. Through this program, the Department also invests in private sector initiatives that are aimed at maximizing productivity and facilitating access to capital.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within its organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Strategic Outcome**

The Canadian marketplace is efficient and competitive

### **Program Activity Descriptions**

#### *Spectrum, telecommunications and the on-line economy*

This program maximizes the public benefits of radio spectrum by allocating it efficiently and contributing to the orderly evolution of information and communications technologies, telecommunications networks and the online economy. This ensures that Canadians develop, use and benefit from them domestically and internationally. It achieves this by developing and administering domestic regulations, economic framework policies, procedures and standards that govern Canada's radiocommunication and telecommunications industries and online economy. This program also promotes global telecommunications through the development of international treaties and agreements and helps facilitate international online trade and commerce through participation in international bilateral and multilateral forums.

#### *Marketplace frameworks and regulations*

Industry Canada is responsible for the oversight and regulation of a number of aspects of the Canadian marketplace including bankruptcy, foreign direct investment, federal incorporation, intellectual property, and trade measurement. To deliver on its mandate, this program administers framework statutes, regulations, policies, and procedures; it develops, sets, and assures compliance with standards; performs reviews; and holds meetings with a variety of stakeholders. Overall, the program benefits Canadians by ensuring the integrity of the marketplace.

#### *Competition law enforcement*

This program is in place to maintain and encourage competition in order to achieve a number of objectives, including promoting the efficiency and adaptability of the Canadian economy and protecting competitive markets. This program also ensures that all businesses have equitable opportunities to participate in the Canadian economy in order to provide consumers with competitive prices and product choices. The Competition Bureau, an independent law enforcement agency, is responsible for the administration and enforcement of the *Competition Act*, the *Consumer Packaging and Labelling Act*, the *Textile Labelling Act* and the *Precious Metals Marking Act*. It seeks to ensure that businesses and individuals conform with the legislation under its jurisdiction through negotiated settlements, consent agreements and, where appropriate, prosecuting anti-competitive conduct through litigated proceedings. It protects competitive markets by detecting, disrupting and deterring anti-competitive conduct. The Competition Bureau also encourages reliance on market forces. It conducts market studies, provides advice to government legislators and policy-makers and intervenes and/or makes representations before federal and provincial boards, commissions and tribunals to encourage competition as a means of achieving policy or regulatory objectives.

#### *Consumer affairs*

This program gives consumers a voice in the development of government policies and enables them to be effective marketplace participants. It is an element of the Department's consumer affairs role under the *Department of Industry Act*, which directs the Minister to promote the interests and protection of consumers. The program provides research and analysis on marketplace issues in support of both policy development and the intergovernmental harmonization of consumer protection rules and measures. It contributes to effective consumer protection through collaboration with provincial and territorial consumer protection agencies under Chapter 8 of the Agreement on Internal Trade, and with other governments through the OECD Consumer Policy Committee. Industry Canada, through this program, identifies important consumer issues and develops and disseminates consumer information and awareness tools. These consumer protection information products and tools are developed either by the program itself or in collaboration with other consumer protection agencies. Finally, the program provides financial support to not-for-profit consumer and voluntary organizations through the Contributions Program for Non-profit Consumer and Voluntary Organizations. The purpose of the financial support is to encourage them to reach financial self-sufficiency and assist them in providing meaningful, evidence-based input to public policy in the consumer interest.

### **Canadian Space Agency**

### **Strategic Outcome**

Canada's exploration of space, provision of space services and development of its space capacity, meet the nation's needs for scientific knowledge, innovation and information.



## Program Activity Descriptions

### *Space exploration*

This program activity provides valuable Canadian science, signature technologies and qualified astronauts to international space exploration endeavours. This program activity is necessary to contribute to the government of Canada's Science and Technology Strategy. It could also generate spin-offs that contribute to a higher quality of life for Canadians and could foster nation-building. This program activity appeals to the science and technology communities and generates excitement within the population in general. It is targeted mostly towards Canadian academia and international space exploration partnerships. Canadian industry also benefits from the work generated within this program activity.

This program activity is delivered with the participation of foreign space agencies and Other Government Departments (OGDs). This collaborative effort is formalized under international partnership agreements, contracts, grants or contributions.

### *Space data, information and services*

This program activity includes the provision of space-based solutions (data, information and services) and the expansion of their utilization. It also serves to install and run ground infrastructure that processes the data and operates satellites. This program activity is necessary because the space-based solutions assist Other Government Departments (OGDs) in delivering growing, diversified, or cost-effective programs and services within their mandate, which is related to key national priorities, such as sovereignty, defence, safety and security, resource management, environmental monitoring, and the North. It also provides academia with data required to perform its own research.

The services delivered through this program activity are rendered, and the data and information are generated and processed, with the participation of the

Canadian space industry, academia, OGDs, national and international organizations such as foreign space agencies, not-for-profit organizations, as well as provincial and municipal governments. This collaborative effort is formalized under national and international partnership agreements, contracts, grants or contributions.

### *Future Canadian space capacity*

This program activity attracts, sustains and enhances the nation's critical mass of Canadian space specialists, fosters Canadian space innovation and know-how, and preserves the nation's space-related facilities capability. In doing so, it encourages private-public collaboration that requires a concerted approach to future space missions. This program activity is necessary to secure the nation's strategic and on-going presence in space in the future and to preserve Canada's capability to deliver internationally renowned space assets for future generations. It is targeted at Canadian academia, industry and youth, as well as users of Canadian space solutions (Other Government Departments (OGDs) and international partners).

This program activity is conducted with the participation of funding agencies, OGDs along with government facilities and infrastructure, foreign space agencies, not-for-profit organizations and provincial governments. This collaborative effort is formalized under contracts, grants, contributions or national and international partnership agreements.

## Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

## Program Activity Descriptions

### *Internal services*

See introductory text.

## Canadian Tourism Commission

### Strategic Outcome

Canadian economy benefits from strong tourism demand from Canadian Tourism Commission's (CTC) markets.

## Program Activity Descriptions

### *Marketing and sales*

The Marketing and sales program activity (PA) focuses on three major geographical market segments – the Americas, Europe and Asia/Pacific – in addition to targeting tourism activities associated with Meetings, Conventions, and Incentive Travel (MC&IT). Marketing and sales efforts are based on three channels: 'direct to consumer' advertising and marketing; travel trade; and media and public relations. This PA is fundamental to CTC's role as Canada's national tourism marketing organization and directly supports CTC's outcome of increasing awareness and consideration of Canada as a tourism destination in CTC markets and generating export revenues from the expenditures of international visitors to Canada.

### *Tourism research and communications*

The Tourism research and communications program activity (PA) generates and communicates strategic business intelligence, market and consumer research, and tourism news and information that are vital to maintaining a competitive edge for Canada's tourism industry. This PA is necessary as the CTC is legislated to "provide information about Canadian tourism to the private sector and to the government of Canada, the provinces and the territories" (*CTC Act*, section 5d).

### *Experiential product development*

The Experiential product development program activity (PA) influences the quality and quantity of diverse and competitive tourism experiences in Canada. This PA is necessary for the Canadian Tourism Small



and Medium Sizes Enterprises (SMEs), as it is the first point of entry for the SMEs to develop Canadian-branded, export ready, consumer relevant product experiences that are used in CTC sales, marketing and media relations initiatives. Products and tools developed under this PA, such as Experiences Toolkit (practical insight such as moving from a tourism product to an experience and customer trends), Brand Toolkit (an in-depth branding resource) and Digital Assets (videos, photos), are free for SMEs use and help SMEs increase their market readiness, viability and competitiveness both domestically and internationally.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Copyright Board**

### **Strategic Outcome**

Fair decision-making to provide proper incentives for the creation and use of copyrighted works.

### **Program Activity Descriptions**

#### *Copyright tariff setting and issuance of licences*

The Board is an economic regulatory body empowered to establish, either mandatorily or at the request of an interested party, fair and equitable tariffs that remunerate rights owners for the use of copyrighted works, when the administration of such copyright is entrusted to a collective-administration society. The Board also has the right to supervise agreements between users and licensing bodies and issues licences when the copyright owner cannot be located.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Federal Economic Development Agency for Southern Ontario**

### **Strategic Outcome**

The economy of Southern Ontario is competitive and diversified

### **Program Activity Descriptions**

#### *Business and innovation development*

FedDev Ontario will support communities and businesses in Southern Ontario, particularly those affected by structural economic change, by making the Southern Ontario economy more competitive, innovative and diversified. FedDev Ontario works to improve the region's capacity for economic growth by assisting enterprises, particularly small and medium-sized enterprises, to enhance their productivity and improve their competitiveness and by strengthening innovation capacity and the commercialization of knowledge. Through this program, FedDev Ontario delivers and administers contributions with businesses, not-for-profit organizations, and other levels of government. Transfer payments in support of this program are made under the authority of Southern Ontario Development Program, SODP.

#### *Economic regional development and infrastructure*

FedDev Ontario will support Southern Ontario communities, particularly those most affected by changes

in the economy and those whose economies are less diversified or are reliant on single employers. It will assist communities to transform and diversify their economies through investments that stimulate economic development, promote conditions that foster sustainable communities, increase economic opportunities and increase community capacity to respond to challenges. Through this program, FedDev Ontario delivers and administers contributions with not-for-profit organizations, other levels of government, businesses and business associations. These funds are used to support community economic planning, development and diversification initiatives. Transfer payments in support of this program are made under the authority of the Southern Ontario Development Program, SODP, the Eastern Ontario Development Program, EODP, and the Community Futures Program. FedDev Ontario also works with Infrastructure Canada and the provinces to oversee the flow of federal funds allocated to Ontario through various infrastructure funding streams.

### **Policy, advocacy and coordination**

FedDev Ontario's Policy, advocacy and coordination (PAC) program activity is central to identifying and effectively responding to opportunities and challenges facing the Southern Ontario economy. PAC provides intelligence, analysis and well-grounded advice on a broad range of issues and topics, and informs and supports decision making by the Agency and the Minister of State. In offering strategic, researched policy positions that reflect the region's potential; influencing national policies and programs that affect Southern Ontario's development and interests; and in coordinating other policies and programs within the region to form integrated approaches to development, PAC helps carry the Agency's agenda forward and helps ensure that FedDev Ontario remains relevant and responsive to the opportunities and challenges in Southern Ontario. Transfer payments in support of this program are made under the authority of Southern Ontario Development Program, SODP.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

See introductory text.

### National Research Council of Canada

### Strategic Outcome

Advancements in innovative technologies and increased innovation capacity in targeted Canadian industries and national priority areas.

### Program Activity Descriptions

#### *Industrial research assistance*

This program provides a range of technical and business-oriented advisory services, as well as financial support for small and medium-sized (SME) Canadian businesses engaged in research and development of technological innovations. The program is important for enabling enterprises to generate significant economic activity for Canadian industry by augmenting the capacity and capability of enterprises to innovate and commercialize. Financial support is provided through a transfer payment program delivered by a cross-Canada network of more than 250 professionals, including over 230 Industrial Technology Advisors (ITAs), and located in approximately 100 communities. The field staff of professionals, recognized for their scientific, technical, engineering, business expertise, and knowledge of SMEs, provides clients with customized value-added advice, information, referrals and financial assistance. They work with clients at all stages of the innovation – commercialization continuum, including: project development; access to technical assistance, financial, business, marketing or

management advice; access to competitive technical information; patent searches; and access to local, regional, national or international linkages. NRC-IRAP Innovation Network Advisors (INAs) represent and promote NRC-IRAP in the community innovation system and build effective regional innovation system relationships for the benefit of SMEs. This includes working with organizations that receive NRC-IRAP contributions as well as with other organizations to facilitate the implementation of multi-sector, multi-partner initiatives that are relevant to SMEs regionally and nationally. As well, the program supports the placement of graduates in SMEs through its participation in the delivery of Human Resources and Social Development Canada's Youth Employment Strategy (YES).

#### *Manufacturing technologies*

This program performs multi-disciplinary research and development in consultation with industry, universities, government departments and other key innovation players to improve the global competitiveness of Canadian industry by transforming knowledge and innovation into real economic value and by transferring technologies into industrial solutions for the marketplace. Companies have coordinated access to NRC's multi-disciplinary research expertise and state-of-the-art facilities to ensure they are at the leading edge of innovation. This includes a facility that transforms concepts into custom precision mechanical prototypes for research applications.

#### *Health and life science technologies*

In support of the federal S&T strategy, this program mobilizes and partners with key university, government and private sector players, and forms major research collaborations to develop integrated research solutions for complex health and related life science issues for the benefit of Canadians. Areas of research focus include age-related and infectious diseases, human health and wellness, and the prevention, early diagnosis and improved treatment of diseases such as cancer.

### *Information and communications technologies and emerging technologies*

In support of the federal S&T strategy, this program mobilizes and partners with key university, government and private sector players and forms major research collaborations to develop integrated research solutions in the areas of information and communications technologies and emerging technologies for the economic benefit of industrial sectors and Canadians generally. Areas of research focus include photonics, molecular science, information technology and enabling sustainable development.

### *Energy and environmental technologies*

This program is carried out in partnership with other government departments, universities and industry and brings together the knowledge and expertise needed to make an impact on areas of critical importance to Canada in environmental and sustainable energy. The challenge is to reduce energy consumption while developing clean, sustainable energy alternatives. NRC is working to help alleviate the environmental impacts of activity in the energy, resources, transportation, construction and agri-food industry sectors. NRC performs R&D to develop processes and technologies for environmentally responsible manufacturing.

### Strategic Outcome

Canadians have access to research and development information and infrastructure

### Program Activity Descriptions

#### *National science and technology infrastructure*

This program manages national science and engineering facilities for Canadian scientific and technological communities. Facilities include astronomical observatories, the laboratory for national measurement standards, the TRIUMF sub-atomic research facility, and a suite of neutron-scattering spectrometers at Chalk River Laboratories. They also include astronomical ob-



servatories and the laboratory for national measurement standards as mandated by the *National Research Council Act*.

#### *Scientific, technical and medical information*

This program operates and maintains the national science library, specifically holding the national collection of Scientific Technical and Medical (STM) information. The program provides Canada's research and innovation communities with access to global STM information, to facilitate knowledge discovery, cross discipline research, innovation and commercialization.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

#### **Natural Sciences and Engineering Research Council**

#### **Strategic Outcome**

Discovery: high quality Canadian-based competitive research in the natural sciences and engineering.

#### **Program Activity Descriptions**

##### *Fund basic research*

This program activity promotes and enables global excellence in discovery research in Canada. NSERC's discovery-based programs support long-term, ongoing programs of research as well as shorter-term research projects. In addition, NSERC provides substantial and timely additional resources to select researchers in or-

der to accelerate progress and maximize the impact of their research program. Having a solid capacity for basic research across a broad spectrum of natural sciences and engineering disciplines ensures that Canada remains at the leading edge of knowledge creation. It also ensures that Canada can access and exploit S&T developments from other countries and forms the foundation for training the next generation of scientists and engineers.

#### *Support for research equipment and major resources*

This program activity helps to support the acquisition, maintenance and operation of research equipment and major research resources. Funds are also used to facilitate researchers' access to major and unique research facilities in Canada and abroad. Grants are awarded through a competitive peer review process. This activity is necessary because, in addition to funds to carry out research, top scientists and engineers need state-of-the-art equipment and facilities to carry out research at world-class levels. Access to top facilities plays an important role in attracting the best minds to Canada and keeping them here.

#### **Strategic Outcome**

Innovation: Knowledge and skills in the natural sciences and engineering are transferred to and used productively by the user sector in Canada.

#### **Program Activity Descriptions**

##### *Fund university-industry-government partnerships*

This program activity fosters collaborations between university researchers and industry, as well as other sectors, to develop and transfer new knowledge to Canadian-based organizations. A range of industry-driven programs aim to stimulate innovation in the Canadian economy and encourage greater science and technology (S&T) investment by the private sector. These partnership programs and projects address real-world challenges that are relevant to industry, help

build sustainable relationships between the two sectors and connect people and skills.

#### *Fund research in strategic areas*

This program activity funds activities and research projects in selected areas of national importance and in emerging areas that are of potential significance to Canada. To take advantage of Canada's established excellence in research and innovation, and to build capacity in areas that are critical to the Canadian economy, NSERC invests in research areas that have been carefully selected as strategic priorities for the country. These investments support a range of activities such as research projects, networks and workshops. Funded activities share the common goal of connecting researchers with end users in order to enable the transfer of knowledge/technology and expertise to increase Canadian prosperity.

#### *Support commercialization*

This program activity supports the development of commercially promising technologies and promotes the transfer of knowledge and technologies to Canadian companies for commercialization. Strengthening Canada's record in commercialization is necessary to achieve business growth, job creation and a stronger, more resilient economy. By means of grants awarded through competitive peer review processes, NSERC aims to support the development of pre-competitive technologies and to help build the capacity of Canadian universities and colleges to work with industry and fuel economic growth. Federal investments serve to leverage significant amounts of private funding.

### Strategic Outcome

People: highly skilled science and engineering professionals in Canada.

#### Program Activity Descriptions

*Attract and retain faculty*

This program activity aims to attract and retain some of the world's most accomplished and promising researchers for faculty positions in Canadian universities. Chairs are awarded through a competitive peer review process and support faculty positions within post-secondary and research institutions by providing funding for salaries and research activities. Chair holders conduct leading edge research that improves our knowledge and quality of life, strengthens Canada's international competitiveness, and helps train the next generation of highly skilled people. These top researchers serve as magnets to other high calibre researchers and students to come to, or to remain in, Canada. Ultimately this helps to cultivate centres of world class research excellence at Canadian universities, and to brand Canada as a top destination for research.

*Support students and fellows*

This program activity supports training of highly qualified people through programs of scholarships, fellowships and stipends. Support is provided to students during their research studies at all levels of university enrolment (undergraduate, master's and doctorate level graduate studies, postdoctoral work), providing opportunities for recipients to develop technical and professional skills, and to experience enriched and varied research environments both within Canada and abroad. Scholarship programs aim to ensure that Canada is able to attract, retain and develop a talented, highly skilled workforce. The recipients of scholarship and fellowship awards are selected through peer reviewed national competitions.

*Promote science and engineering*

This program activity stimulates the public's interest in science, math and engineering and encourages the next generation of students to consider careers in these fields, helping to ensure that Canada has an ongoing supply of future discoverers and innovators. These activities are necessary as Canada has fewer university students enrolled in the natural sciences and engineering disciplines and fewer PhDs graduating and working in these fields, relative to most OECD countries. NSERC awards grants to support activities of community-based organizations, museums, science centres and universities that stimulate the interest of young people and students and improve school performance in science and mathematics. In addition, NSERC offers several prizes that recognize and highlight Canadian achievements in training, research and innovation.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

*Internal services*

See introductory text.

### Registry of the Competition Tribunal

#### Strategic Outcome

Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction.

#### Program Activity Descriptions

*Process cases*

The Registry of the Competition Tribunal provides all administrative support required for the proper conduct

of the Competition Tribunal's business and for the Tribunal to hold hearings anywhere in Canada.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

*Internal services*

See introductory text.

### Social Sciences and Humanities Research Council

#### Strategic Outcome

Institutional environment: a strong Canadian science and research environment.

#### Program Activity Descriptions

*Indirect costs of research*

In Canada, the provincial and federal governments jointly support academic research. The provinces provide the basic physical infrastructure and, supported in part by the Canada Health and Social Transfer, direct and indirect operating costs. The federal government funds the direct costs of research, mainly through the three national research granting agencies – the Canadian Institutes of Health Research, the Natural Sciences and Engineering Research Council, and the Social Sciences and Humanities Research Council. The term “indirect costs” refers to the central and departmental administrative costs that institutions incur to support research, but are not attributable to specific research projects.

In its 2003 budget, the Government of Canada announced a new program to support the indirect costs associated with the conduct of academic research in institutions that receive research grant funds from any



of the three federal granting agencies. This grant program recognizes the growing indirect costs of conducting publicly-funded academic research. The program was created to help post-secondary institutions maximize the investments in research in one of two ways: secure additional support for the indirect costs of conducting research or support their mandates to teach and provide community services. By financing a portion of the indirect costs incurred by post-secondary institutions and their affiliated research hospitals and institutes, the federal government both supports world-class research facilities and addresses the needs of smaller Canadian post-secondary institutions. The Indirect costs program is administered by the SSHRC-hosted Canada Research Chairs secretariat on behalf of the three national research granting agencies.

### **Strategic Outcome**

**People:** A first-class research capacity in the social sciences and humanities.

### **Program Activity Descriptions**

#### *Fellowships, scholarships and prizes*

The Social Sciences and Humanities Research Council (SSHRC) offers several award programs for advanced study and research in the social sciences and humanities at the master's, doctoral and post-doctoral level. These programs help train Canada's researchers and the leaders of tomorrow. In addition, SSHRC offers special fellowships to experienced researchers and supplementary awards to outstanding doctoral and postdoctoral fellowship recipients. Finally, two commemorative prizes recognize the extraordinary dedication and creativity of Canada's best researchers.

#### *Research chairs*

Chairs program support faculty positions within post-secondary and research institutions by providing funding for salaries and research activities. Chairs programs serve to attract the best and most productive re-

searchers to Canada, and to retain those already here. In turn, these top researchers attract and support the best and most promising new scholars and graduate students. Ultimately this helps to cultivate centres of world-class research excellence at Canadian universities, and to brand Canada as a top destination for research.

### **Strategic Outcome**

**Research:** New knowledge based on excellent research in the social sciences and humanities.

### **Program Activity Descriptions**

#### *Investigator-framed research (theme area and subject defined by researcher(s))*

SSHRC research grants support individual and team projects and programs of research for which the applicant(s) proposes/propose the research topic and methodology. These range from individuals or small groups working in libraries and archives to large, multi-disciplinary, collaborative projects with researchers, partners and assistants conducting fieldwork across the country.

#### *Strategic research development*

Strategic grants through programs in this program activity are available to faculty, post-secondary institutions, scholarly associations and non-profit organizations to explore, develop and define new perspectives, challenges, and priorities in conducting research, in disseminating research results, and in training new researchers. Strategic research development programs also help develop related research capacity through the promotion of new modes of research collaboration and partnerships.

#### *Targeted research and training initiatives*

SSHRC develops and funds programs to support strategic research programs, both on its own and in partnership with other fund providers, including government,

private and community organizations. These programs generate new knowledge on pressing social, economic and cultural issues of particular importance to Canadians. One particular stream of strategic programs supports research that will contribute to better understanding of the impacts of the knowledge-based economy on Canada's economic, social, political and cultural life, and will help to improve Canadians' ability to influence the future for the common good.

### **Strategic Outcome**

**Knowledge mobilization:** Facilitating the use of social sciences and humanities knowledge within and beyond academia.

### **Program Activity Descriptions**

#### *Research networking*

This sub-activity supports interactions between researchers within and across disciplines and among Canadian and international scholars. Through grants to researchers and research institutions, it supports the organization of events at which researchers meet to discuss, compare and plan research activities. These grants do not directly support research projects; rather, they fund a critical aspect of the broader research enterprise that facilitates the sharing of research results, the development of new, innovative and productive research, and the strengthening of connections among members of the research community.

#### *Research dissemination and knowledge translation*

This program activity supports the effective dissemination of social sciences and humanities research results, both within and beyond academia. Through grants to researchers and research institutions, it helps to ensure that research results are accessible to potential users, through both dissemination and engagement activities. Accessibility includes both the availability of research results to a range of audiences through publications (research publishing), as well as the tailoring of research

results to the needs of potential users (knowledge translation).

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Standards Council of Canada**

#### **Strategic Outcome**

Canada has an effective and efficient National Standards System.

### **Program Activity Descriptions**

#### *Standards program*

The Standards Council of Canada (SCC) accredits standards development organizations in Canada. The SCC determines conformity to accreditation requirements by performing oversight activities such as document review and on-site assessment. SCC also reviews standards submitted by standards development organizations for approval as National Standards of Canada (NSCs), a designation that indicates a standard is the official Canadian standard on a particular subject. NSCs may be developed in Canada or adopted, with or without changes, from international standards. Through its member program, SCC facilitates and coordinates Canadian participation in national, regional and international standards development and conformity assessment organizations. Through this program activity, SCC recruits individuals and organizations to participate in standards activities on Canada's behalf, in organizations such as: the International Organization for Standardization (ISO) and the International

Electrotechnical Commission (IEC), two of the world's largest voluntary standardization bodies. SCC also provides orientation, training and recognition for Canadian participants. Participation in these organizations provides Canadian government, industry and consumers with a competitive advantage.

#### *Standards and conformity assessment policy*

The Standards Council of Canada (SCC) advises federal, provincial and territorial governments, industry organizations, and non-governmental bodies on standards and conformity assessment-related aspects of trade and regulatory policy. Through input and review of standardization issues in trade agreements, the SCC, is a significant contributor to expanding international trade for Canada. Incorporating standardization practices into regulatory policy provides an added measure of protection for the health and safety of Canadians. SCC offers governments, businesses and consumers the latest and most comprehensive information on standards, technical regulations and conformity assessment in Canada and around the world through its Web site, Information and Research Service and Technical Document Centre. As the World Trade Organization North American Free Trade Agreement (WTO NAFTA) /Enquiry Point, SCC serves as the central point of contact in Canada for WTO member countries to obtain information on standardization-related market entry requirements.

#### *Conformity assessment program*

Through its conformity assessment program, the Standards Council of Canada (SCC) provides accreditation services for: testing and calibration laboratories; management systems certification bodies; personnel certification bodies; product and service verification bodies; greenhouse gas validation and certification bodies; and inspection bodies. Through assessments, audits and follow-up visits, SCC ensures that these conformity assessment organizations are competent in meeting the requirements of a particular standard, for a product, service or system. Accreditation by SCC can

increase an organization's competitiveness and ensure safer and more efficient methods and products are used in the Canadian marketplace. SCC's accreditation programs are based on internationally recognized guides and standards. SCC is also a member of several organizations that are developing agreements to ensure conformity assessment results are accepted internationally.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Statistics Canada**

#### **Strategic Outcome**

Canadians have access to timely, relevant and quality statistical information on Canada's changing economy and society for informed debate, research and decision making on social and economic issues.

### **Program Activity Descriptions**

#### *Census, demography and aboriginal statistics*

The program's purpose is to provide statistical information, analyses and services that measure changes in the Canadian population, its demographic characteristics and its conditions, and its agricultural sector, as well as the well-being of aboriginal peoples, in order to serve as a basis for public and private decision making, research and analysis in areas of concern to the people of Canada. The program includes the censuses of population and agriculture. The census of population provides detailed information on population sub-groups and for small geographical levels required to assess the



effects of specifically targeted policy initiatives and serves as a foundation for other statistical surveys. It also provides population estimates, projection and in-depth information on special populations, such as operators of agriculture holdings and Aboriginal Peoples. Population counts and estimates are used in determining electoral boundaries, distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other locally based agencies within provinces. It meets statistical requirements specified constitutionally, and supports those in statutory requirements and regulatory instruments. All per capita measures in fiscal policies and arrangements and other economic analysis, and in program and service planning, come from this program's statistical information. Statistics produced range from demographic, social and economic conditions of the population, annual and quarterly estimates of the population, households and families and their projections to number and types of farms and farm operators, and the socio-economic conditions and well-being of Aboriginal Peoples.

#### *Economic statistics*

The Economic statistics program's purpose is to create a trusted, relevant and comprehensive source of information on the entire spectrum of Canada's economy in order to: inform public debate on economic issues; support economic policy development, implementation and evaluation; and guide business decision making. It is the primary source of information for developing the country's fiscal and monetary policies and for studying the economic evolution of Canadian industries and of regions. The information provides for informed public debate on current economic issues of concern and interest. The outputs are vital to research and to economic policy development, implementation and evaluation by a number of federal departments, such as the Bank of Canada, Finance Canada, Industry Canada, Foreign Affairs and International Trade, and Transport Canada, as well as by provincial and territorial governments;

and they are extensively used by the private sector for business planning and decision making. The programs' data also support statutory requirements and regulatory instruments. Statistics produced range from gross domestic product, production, costs, sales, productivity and prices for industrial sectors to the flows and stocks of fixed and financial capital assets, international trade and finance, and the extent of foreign ownership in Canada's economy.

#### *Social statistics*

The Social statistics program's purpose is to provide integrated information and relevant analysis on the social and socio-economic characteristics of individuals, families and households and on the major factors that affect their well-being in order to: inform public debate on socio-economic issues; support social policy development, implementation and evaluation; and guide public and private decision making. It is the primary source for assessing the impact of changing economic circumstances on Canadians. Federal departments such as Human Resources and Skill Development Canada, Industry Canada, Justice Canada, Citizenship and Immigration Canada, Canadian Heritage, Indian and Northern Affairs Canada, Transport Canada and Infrastructure Canada, as well as provincial governments extensively use its information to evaluate and cost economic and social policy options and alternatives. Objective statistical information is essential in an open and democratic society and this information allows Canadians to participate knowledgeably in debates on topics of interest to them. It supports statistical requirements specified by legislation or regulations such as in areas of labour, immigration and employment equity. The program also provides information, analysis and measures on publicly funded facilities, agencies and systems designed to meet the socio-economic and physical needs of Canadians, on the characteristics of the individual Canadians and families they serve, and on the outcomes of the services they provide, such as

justice, health, and education, as well as on cultural institutions and industries.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

### Disposition of authorities

Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$								
...	349,132,946	...	...	349,132,946	1	Operating expenditures					
...	...	23,798,446	...	23,798,446	1a	Operating expenditures					
...	...	33,478,715	...	33,478,715	1b	Transfer of \$990,000 from Industry Vote 10					
...	...	...	...	...	1c	Transfer of \$15,000 from Industry Vote 25,					
...	...	...	...	...		\$15,000 from Fisheries and Oceans Vote 1,					
...	...	...	...	...		\$15,000 from Foreign Affairs and International					
...	...	...	...	...		Trade Vote 1, \$15,000 from Natural Resources					
...	...	...	...	...		Vote 1 and \$15,000 from Transport Vote 1					
...	...	...	...	...		Transfer from: Vote 1 (Fisheries and Oceans)					
...	...	...	...	...		Vote 1 (Foreign Affairs and International Trade)					
...	...	...	...	...		Vote 1 (Natural Resources)					
...	...	...	...	...		Vote 1 (Transport)					
...	...	...	...	...		Vote 10					
...	...	...	...	...		Vote 25					
...	...	...	...	...		TB Vote 15 <sup>(1)</sup>					
...	...	...	...	...		TB Vote 25 <sup>(1)</sup>					
...	...	...	...	...		TB Vote 30 <sup>(1)</sup>					
...	...	...	...	...		Transfer to: Vote 1 (Treasury Board)					
...	...	...	...	...		Vote 5					
...	...	...	...	...		Vote 27b (Health)					
...	...	...	...	...		Vote 50					
...	...	...	...	...		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>					
...	349,132,946	57,277,162	34,970,136	441,380,244		Total—Vote 1		403,765,189	37,615,055	...	416,863,455
...	5,949,465	...	...	5,949,465	5	Capital expenditures					
...	...	582,155	...	582,155	5b	Transfer of \$8,641,539 from Industry Vote 1					
...	...	...	...	...	5c	Transfer of \$300,000 from Industry Vote 1					
...	...	...	...	...		Transfer from: Vote 1					
...	...	...	...	...		TB Vote 30 <sup>(1)</sup>					
...	...	...	...	...		TB Vote 33 <sup>(1)</sup>					
...	...	...	...	...		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>					
...	5,949,465	582,156	9,079,691	15,611,312		Total—Vote 5		13,978,234	1,633,078	...	14,835,184
...	616,187,125	...	...	616,187,125	10	Grants and contributions					
...	...	94,427,704	...	94,427,704	10a	Grants and contributions					
...	...	40,670,908	...	40,670,908	10b	Transfer of \$50,000 from Health Vote 1					
...	...	...	...	...		Transfer from Vote 1 (Health)					
...	...	...	...	...		Transfer to Vote 1					
...	616,187,125	135,098,612	(940,000)	750,345,737		Total—Vote 10		654,278,419	96,067,318	...	1,127,975,396



(S)	Contributions to employee benefit plans	56,641,597	...	3,656,343	60,297,940	60,297,940	...	...	62,736,172
(S)	Minister of Industry—Salary and motor car allowance	...	...	61	77,577	77,577	...	...	81,638
(S)	Liabilities under the <i>Canada Small Business Financing Act</i>	...	...	(20,639,845)	69,360,155	69,360,155	...	...	82,804,730
(S)	Grant to Genome Canada	...	...	...	24,500,000	24,500,000	...	...	46,900,000
(S)	Contributions to Genome Canada	...	...	(1,300,000)	30,600,000	30,600,000	...	...	...
(S)	Canadian Intellectual Property Office Revolving Fund	...	...	(16,518,713)	158,152,609	158,152,609	...	...	(4,396,772)
(S)	Grant to the Perimeter Institute for Theoretical Physics	...	...	...	1,010,400	1,010,400	...	...	10,000,000
(S)	Liabilities under the <i>Small Business Loans Act</i>	...	...	(12,604)	37,396	37,396	...	...	114,315
(S)	Minister of State (Science and Technology) (Federal Economic Development Agency for Southern Ontario)—Motor car allowance	...	...	...	2,000	2,000	...	...	...
(S)	Minister of State (Small Business and Tourism)—Motor car allowance	...	...	...	2,000	2,000	...	...	...
(S)	Contributions to the Canadian Youth Business Foundation	...	...	...	10,000,000	10,000,000	...	...	10,000,000
(S)	Contributions under the Knowledge infrastructure program	...	...	(61,076,553)	182,771,499	182,771,499	...	...	256,151,948
(S)	Spending of proceeds from the disposal of surplus Crown assets	274,270	...	219,898	494,168	164,354	109,916	219,898	203,252
(S)	Refunds of amounts credited to revenues in previous years	...	...	852,352	852,352	852,352	...	...	720,107
(S)	Appropriations not required for the current year	...	...	...	...	...	...	...	30,008,170
	Total budgetary	158,426,879	1,215,471,762	423,305,982	1,745,495,389	1,446,710,180	135,425,367	163,359,842	2,054,997,595
L15	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i> (Gross)	...	...	...	300,000	...	300,000	...	...
L20	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i> (Gross)	...	...	...	500,000	...	500,000	...	...
L97b	Advances to regional offices and employees posted abroad. <i>Appropriation Act No. 1, 1970</i> . Limit \$1,950,000 (Net)	1,950,000	...	...	1,950,000	...	...	1,950,000	...
	Total non-budgetary	1,950,000	800,000	...	2,750,000	...	800,000	1,950,000	...
	Total Department—Budgetary	158,426,879	1,215,471,762	423,305,982	1,745,495,389	1,446,710,180	135,425,367	163,359,842	2,054,997,595
	Non-budgetary	1,950,000	800,000	...	2,750,000	...	800,000	1,950,000	...
	Canadian Space Agency	...	242,733,744	...	242,733,744	...	...	...	...
25	Operating expenditures	...	...	...	391,362	...	...	...	...
25b	Operating expenditures	...	...	...	440,899	...	...	...	...
25c	Operating expenditures	...	...	50,507	50,507	...	...	...	...
	Transfer from: TB Vote 15 <sup>(1)</sup>	...	...	7,229,203	7,229,203	...	...	...	...
	TB Vote 25 <sup>(1)</sup>	...	...	5,515,029	5,515,029	...	...	...	...
	TB Vote 30 <sup>(1)</sup>	...	...	(15,000)	(15,000)	...	...	...	...
	Transfer to Vote 1	...	...	(2,550,037)	(2,550,037)	...	...	...	...
	Decreed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>	...	...	10,229,702	253,795,707	...	...	...	...
	Total—Vote 25	...	242,733,744	832,261	253,795,707	247,901,692	5,894,015	...	243,787,613

## Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$		\$	\$	\$	\$	
...	114,159,000	...	...	114,159,000	30	Capital expenditures				
...	...	...	7,185,741	7,185,741		Transfer from TB Vote 33 <sup>(1)</sup>				
...	...	...	(1,936,000)	(1,936,000)		Transfer to Vote 35				
...	...	...	(746,041)	(746,041)		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>				
...	114,159,000	...	4,503,700	118,662,700		Total—Vote 30	102,802,846	15,859,854	...	
...	56,223,000	...	...	56,223,000	35	Grants and contributions				
...	...	1	...	1	35b	Transfer of \$1,936,000 from Industry Vote 30				
...	...	...	1,936,000	1,936,000		Transfer from Vote 30				
...	56,223,000	1	1,936,000	58,159,001		Total—Vote 35	47,041,048	11,117,953	...	
...	11,500,638	...	(140,526)	11,360,112	(S)	Contributions to employee benefit plans	11,360,112	...	...	
8,972	...	...	31,393	40,365	(S)	Spending of proceeds from the disposal of surplus Crown assets	29,817	...	10,548	
8,972	424,616,382	832,262	16,560,269	442,017,885		Total Agency—Budgetary	409,135,515	32,871,822	10,548	
Canadian Tourism Commission										
...	76,032,802	...	...	76,032,802	40	Payments to the Canadian Tourism Commission				
...	...	5,000,000	...	5,000,000	40b	Payments to the Canadian Tourism Commission				
...	...	1	...	1	40c	Transfer of \$1,001,173 from Treasury Board Vote 20				
...	...	...	1,001,173	1,001,173		Transfer from Vote 20 (Treasury Board)				
...	76,032,802	5,000,001	1,001,173	82,033,976		Total—Vote 40	82,033,975	1	...	
...	76,032,802	5,000,001	1,001,173	82,033,976		Total Agency—Budgetary	82,033,975	1	...	
Copyright Board										
...	2,815,245	...	...	2,815,245	45	Program expenditures				
...	309,644	...	(60,022)	249,622	(S)	Contributions to employee benefit plans	2,291,651	523,594	...	
...	...	...	...	...			249,622	...	...	
...	3,124,889	...	(60,022)	3,064,867		Total Agency—Budgetary	2,541,273	523,594	...	
Federal Economic Development Agency for Southern Ontario										
...	25,538,566	...	...	25,538,566	50	Operating expenditures				
...	...	1,683,507	...	1,683,507	50a	Operating expenditures				
...	...	...	...	...	50b	Transfer of \$64,860 from Industry Vote 1, and \$403,000 from Human Resources and Skills Development Vote 1				
...	...	1,431,537	...	1,431,537						



## Ministry Summary—Continued

Source of authorities					Disposition of authorities										
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year			Lapsed or (over)expended		Available for use in subsequent years		Used in the previous year	
	\$	\$					\$	\$	\$	\$	\$	\$			
...	...	...	...	590,000			Transfer from: Vote 10 (Environment) Vote 60								
...	...	...	...	4,950,000			Total—Vote 70								...
...	139,650,480	20,085,001	5,540,000	165,275,481			Contributions to employee benefit plans								...
...	50,953,970	...	8,812,168	59,766,138	(S)		Spending of revenues pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>								...
48,046,806	...	...	...	48,046,806	(S)		Unspent amount at beginning of year								...
...	75,000,000	34,500,000	(10,587,705)	98,912,295			Amount received during the year								...
48,046,806	75,000,000	34,500,000	(10,587,705)	146,959,101			Total								...
...	...	...	694,702	963,601	(S)		Spending of proceeds from the disposal of surplus Crown assets								...
268,899	...	...	17,810	17,810	(S)		Collection agency fees								361,043
...	...	...	3,442	3,442	(S)		Losses on foreign exchange								...
...	...	...	...	...			Total Agency—Budgetary								...
48,315,705	690,836,076	64,701,603	17,085,246	820,938,630			Natural Sciences and Engineering Research Council								903,298,393
...	42,744,681	...	...	42,744,681	75		Operating expenditures								...
...	...	464,112	...	464,112	75b		Transfer of \$30,000 from Natural Resources Vote 1								...
...	...	...	30,000	30,000			Transfer from: Vote 1 (Natural Resources)								...
...	...	...	2,125,551	2,125,551			TB Vote 25 <sup>(1)</sup>								...
...	...	...	1,604,105	1,604,105			TB Vote 30 <sup>(1)</sup>								...
...	...	...	(74,074)	(74,074)			Transfer to Vote 45 (Foreign Affairs and International Trade)								...
...	42,744,681	464,112	3,685,582	46,894,375			Total—Vote 75								2,591,392
...	1,002,065,627	...	...	1,002,065,627	80		Grants								...
...	...	35,461,091	...	35,461,091	80b		Transfer of \$1,000,000 from Natural Resources Vote 10, and \$35,000 from Natural Resources Vote 20								...
...	...	...	...	...	80c		Transfer of \$250,000 from Transport Vote 1								...
...	...	1	...	1			Transfer from: Vote 1 (Transport)								...
...	...	...	250,000	250,000			Vote 10 (Natural Resources)								...
...	...	...	1,000,000	1,000,000			Vote 20 (Natural Resources)								...
...	...	...	35,000	35,000			Vote 10 (National Defence)								...
...	...	...	(468,000)	(468,000)			Vote 25 (Health)								...
...	...	...	(58,438)	(58,438)											...



			Vote 45 (Foreign Affairs and International Trade) Vote 95			
			Total—Vote 80		1,036,165,486	948,532 ... 1,027,176,657
(S)	(S)	(S)	Contributions to employee benefit plans		5,267,987	...
			Spending of proceeds from the disposal of surplus Crown assets		...	574 1,177 ...
			Collection agency fees		1,136	...
574	1,050,120,308	35,925,204	Total Agency—Budgetary		1,085,737,592	3,540,498 1,177 1,075,943,914
<b>Registry of the Competition Tribunal</b>						
85	85	85	Program expenditures			
			Transfer from: TB Vote 15 <sup>(1)</sup>			
			TB Vote 25 <sup>(1)</sup>			
			TB Vote 30 <sup>(1)</sup>			
			Total—Vote 85		1,459,253	928,207 ... 1,393,219
(S)	(S)	(S)	Contributions to employee benefit plans		129,443	...
			Spending of proceeds from the disposal of surplus Crown assets		...	493 ...
493	2,328,642	...	Total Agency—Budgetary		1,588,696	928,700 ... 1,525,920
<b>Social Sciences and Humanities Research Council</b>						
90	90	90	Operating expenditures			
90b	90b	90b	Operating expenditures			
			Transfer from: TB Vote 25 <sup>(1)</sup>			
			TB Vote 30 <sup>(1)</sup>			
			Transfer to Vote 45 (Foreign Affairs and International Trade)			
			Total—Vote 90		23,936,272	1,044,593 ... 24,530,985
95	95	95	Grants			
95b	95b	95b	Transfer of \$437,292 from Canadian Heritage Vote 5 and \$245,337 from Industry Vote 80			
95c	95c	95c	Transfer of \$197,002 from Canadian Heritage Vote 5			
			Transfer from: Vote 5 (Canadian Heritage)			
			Vote 80			
			Transfer to: Vote 1 (National Defence)			
			Vote 45 (Foreign Affairs and International Trade)			
			Total—Vote 95		670,999,277	107,775 ... 661,708,989
(S)	(S)	(S)	Contributions to employee benefit plans		2,917,498	...
			Collection agency fees		614	...
...	...	...	Total Agency—Budgetary		697,853,661	1,152,368 ... 689,095,926

## Ministry Summary—Concluded

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	\$				\$	\$	\$	\$	
	\$	\$	\$	\$			\$	\$	\$	\$	
Standards Council of Canada											
...	7,129,000	...	...	7,129,000	100	Payments to the Standards Council of Canada					
...	...	500,000	...	500,000	100b	Payments to the Standards Council of Canada					
...	...	...	793,240	793,240		Transfer from TB Vote 30 <sup>(1)</sup>					
...	7,129,000	500,000	793,240	8,422,240		Total—Vote 100	8,059,060	363,180	...	7,788,900	
...	7,129,000	500,000	793,240	8,422,240		Total Agency—Budgetary	8,059,060	363,180	...	7,788,900	
Statistics Canada											
...	661,447,755	...	...	661,447,755	105	Program expenditures					
...	...	6,034,092	...	6,034,092	105b	Program expenditures					
...	...	1	...	1	105c	Transfer of \$220,000 from Treasury Board Vote 1					
...	...	...	220,000	220,000		Transfer from: Vote 1 (Treasury Board)					
...	...	...	83,352	83,352		TB Vote 15 <sup>(1)</sup>					
...	...	...	30,550,057	30,550,057		TB Vote 25 <sup>(1)</sup>					
...	...	...	28,679,837	28,679,837		TB Vote 30 <sup>(1)</sup>					
...	...	...	(17,431,462)	(17,431,462)		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>					
...	661,447,755	6,034,093	42,101,784	709,583,632		Total—Vote 105	657,703,834	51,879,798	...	498,807,442	
...	80,112,761	...	6,239,194	86,351,955	(S)	Contributions to employee benefit plans	86,351,955	...	...	76,388,560	
...	...	...	56,055	56,055	(S)	Spending of proceeds from the disposal of surplus Crown assets	56,055	...	...	12,655	
...	741,560,516	6,034,093	48,397,033	795,991,642		Total Agency—Budgetary	744,111,844	51,879,798	...	575,208,657	
Total Ministry—											
206,752,623	5,109,092,120	612,608,734	39,038,737	5,967,492,214		Budgetary	5,406,735,186	300,654,308	260,102,720	6,197,428,659	
1,950,000	800,000	...	...	2,750,000		Non-budgetary	...	800,000	1,950,000	...	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

# Program Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Research and development financing	12,706,924	12,349,770	...	...	401,634,870	320,515,828	...	...	...	...	414,341,794	332,865,598
Science, technology and innovation capacity	18,189,175	13,773,378	...	...	427,439,774	427,064,774	...	...	...	...	445,628,949	440,838,152
Information and communication technologies research and innovation	54,890,121	53,816,205	3,869,270	3,499,173	...	...	12,395,016	12,395,016	...	...	46,364,375	44,920,362
Small business research, advocacy and services	19,835,840	17,112,365	...	...	82,297,551	81,925,829	...	...	...	...	102,133,391	99,038,194
Community economic development	18,363,381	18,221,171	68,000	...	145,522,120	134,990,044	...	...	...	...	163,953,501	153,211,215
Industrial competitiveness and capacity—												
Budgetary	44,936,590	39,593,155	...	...	3,005,000	5,000	...	...	...	...	47,941,590	39,598,155
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Spectrum, telecommunication and the on-line economy	83,478,833	79,798,277	5,122,546	4,934,340	6,968,000	6,621,251	...	...	...	...	95,569,379	91,353,868
Marketplace frameworks and regulations	395,280,086	229,101,471	2,827,410	2,542,021	550,000	262,500	193,602,236	192,854,344	...	...	205,055,260	39,051,648
Competition law enforcement	60,181,697	59,662,161	549,065	467,481	...	...	10,500,000	10,193,000	...	...	50,230,762	49,936,642
Consumer affairs	3,282,918	3,165,596	...	...	1,690,000	1,654,771	...	...	...	...	4,972,918	4,820,367
Internal services	171,128,449	151,310,487	3,175,021	2,535,219	...	...	5,000,000	2,769,727	...	...	169,303,470	151,075,979
Sub-total—												
Budgetary	882,274,014	677,904,036	15,611,312	13,978,234	1,069,107,315	973,039,997	221,497,252	218,212,087	...	...	1,745,495,389	1,446,710,180
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Revenues netted against expenditures	(221,497,252)	(218,212,087)	...	...	...	...	(221,497,252)	(218,212,087)	...	...	...	...
Total Department—												
Budgetary	660,776,762	459,691,949	15,611,312	13,978,234	1,069,107,315	973,039,997	...	...	...	...	1,745,495,389	1,446,710,180
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Canadian Space Agency												
Space exploration	137,378,703	138,470,155	21,829,998	6,625,405	1,106,000	1,221,559	...	...	...	...	160,314,701	146,317,119
Space data, information and services	47,165,483	44,584,607	92,977,743	91,721,048	1,310,001	991,495	...	...	...	...	141,453,227	137,297,150
Future canadian space capacity	30,493,352	23,731,420	1,885,000	1,003,836	55,743,000	44,827,994	...	...	...	...	88,121,352	69,563,250
Internal services	50,158,646	52,505,439	1,969,959	3,452,557	...	...	...	...	...	...	52,128,605	55,957,996
Total Agency—Budgetary	265,196,184	259,291,621	118,662,700	102,802,846	58,159,001	47,041,048	...	...	...	...	442,017,885	409,135,515

## Program Activity—Continued

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Canadian Tourism Commission—Budgetary</b>	82,033,976	82,033,975		...	...		...	...		...	...		...	...		82,033,976	82,033,975	
<b>Copyright Board</b>																		
Copyright tariff setting and issuance of licences	2,465,292	2,058,431		...	...		...	...		...	...		...	...		2,465,292	2,058,431	
Internal services	599,575	482,842		...	...		...	...		...	...		...	...		599,575	482,842	
<b>Total Agency—Budgetary</b>	<b>3,064,867</b>	<b>2,541,273</b>		...	...		...	...		...	...		...	...		<b>3,064,867</b>	<b>2,541,273</b>	
<b>Federal Economic Development Agency for Southern Ontario</b>																		
Business and innovation development	8,444,083	8,376,381		...	...		168,200,000	161,151,604		...	...		...	...		176,644,083	169,527,985	
Economic regional development and infrastructure	7,638,096	4,173,017		...	...		76,367,310	38,953,005		...	...		...	...		84,005,406	43,126,022	
Policy, advocacy and coordination	2,740,100	2,697,859		...	...		...	...		...	...		...	...		2,740,100	2,697,859	
Internal services	15,335,304	15,107,942		...	...		...	...		...	...		...	...		15,335,304	15,107,942	
<b>Total Agency—Budgetary</b>	<b>34,157,583</b>	<b>30,355,199</b>		...	...		<b>244,567,310</b>	<b>200,104,609</b>		...	...		...	...		<b>278,724,893</b>	<b>230,459,808</b>	
<b>National Research Council of Canada</b>																		
Industrial research assistance	56,159,973	53,608,296		...	71,870		109,768,481	92,631,102		...	...		...	...		165,928,454	146,311,268	
Manufacturing technologies	147,369,942	104,274,758		7,367,807	7,491,737		...	...		...	...		...	...		154,737,749	111,766,495	
Health and life science technologies	119,837,327	99,486,184		3,051,000	3,427,576		...	...		...	...		...	...		122,888,327	102,913,760	
Information and communications technologies and emerging technologies	73,384,429	64,833,687		3,289,000	4,288,131		...	...		...	...		...	...		76,673,429	69,121,818	
Energy and environmental technologies	45,562,404	28,599,026		1,827,000	1,413,170		...	...		...	...		...	...		47,389,404	30,012,196	
National science and technology infrastructure	43,471,416	39,091,879		1,224,100	2,490,110		55,357,000	54,777,513		...	...		...	...		100,052,516	96,359,502	
Scientific, technical and medical information	18,922,593	18,122,795		...	10,115		...	...		...	...		...	...		18,922,593	18,132,910	
Internal services	108,689,157	107,162,581		25,507,001	16,130,980		150,000	592,072		...	...		...	...		134,346,158	123,885,633	
<b>Total Agency—Budgetary</b>	<b>613,397,241</b>	<b>515,179,206</b>		<b>42,265,908</b>	<b>35,323,689</b>		<b>165,275,481</b>	<b>148,000,687</b>		...	...		...	...		<b>820,938,630</b>	<b>698,503,582</b>	



<b>Natural Sciences and Engineering Research Council</b>											
Fund basic research	6,435,906	5,929,946	...	...	356,948,000	351,604,366	...	...	...	363,383,906	357,534,312
Support for research equipment and major resources	1,106,459	1,067,219	...	...	36,870,628	65,341,244	...	...	...	37,977,087	66,408,463
Fund university-industry-government partnerships	9,388,633	8,522,377	...	...	169,661,388	176,159,888	...	...	...	179,050,021	184,682,265
Fund research in strategic areas	2,501,441	2,492,951	...	...	113,841,037	105,192,030	...	...	...	116,342,478	107,684,981
Support commercialization	2,498,761	2,195,181	...	...	56,120,965	55,746,929	...	...	...	58,619,726	57,942,110
Attract and retain faculty	1,154,742	1,098,429	...	...	151,414,000	136,098,249	...	...	...	152,568,742	137,196,678
Support students and fellows	3,053,058	3,179,297	...	...	146,778,000	140,875,952	...	...	...	149,831,058	144,055,249
Promote science and engineering	69,278	71,330	...	...	5,480,000	5,146,828	...	...	...	5,549,278	5,218,158
Internal services	25,956,971	25,015,376	...	...	...	...	...	...	...	25,956,971	25,015,376
<b>Total Agency—Budgetary</b>	<b>52,165,249</b>	<b>49,572,106</b>	...	...	<b>1,037,114,018</b>	<b>1,036,165,486</b>	...	...	...	<b>1,089,279,267</b>	<b>1,085,737,592</b>
<b>Registry of the Competition Tribunal</b>											
Process cases	1,888,047	1,019,714	...	...	...	...	...	...	...	1,888,047	1,019,714
Internal services	629,349	568,982	...	...	...	...	...	...	...	629,349	568,982
<b>Total Agency—Budgetary</b>	<b>2,517,396</b>	<b>1,588,696</b>	...	...	...	...	...	...	...	<b>2,517,396</b>	<b>1,588,696</b>
<b>Social Sciences and Humanities Research Council</b>											
Indirect costs of research	330,718	346,146	...	...	331,674,642	331,674,642	...	...	...	332,005,360	332,020,788
Fellowships, scholarships and prizes	1,965,963	2,402,901	...	...	118,829,037	117,876,396	...	...	...	120,795,000	120,279,297
Research chairs	1,904,913	1,630,855	...	...	59,064,800	55,331,310	...	...	...	60,969,713	56,962,165
Investigator-framed research (theme area and subject defined by researcher(s))	3,411,534	3,197,198	...	...	85,707,561	85,205,088	...	...	...	89,119,095	88,402,286
Strategic research development	892,525	676,650	...	...	35,618,623	34,716,737	...	...	...	36,511,148	35,393,387
Targeted research and training initiatives	1,406,883	1,248,822	...	...	8,660,220	7,677,449	...	...	...	10,067,103	8,926,271
Research networking	373,646	475,424	...	...	24,235,597	27,096,454	...	...	...	24,609,243	27,571,878
Research dissemination and knowledge translation	333,874	442,918	...	...	7,316,572	11,421,201	...	...	...	7,650,446	11,864,119
Internal services	17,278,921	16,433,470	...	...	...	...	...	...	...	17,278,921	16,433,470
<b>Total Agency—Budgetary</b>	<b>27,898,977</b>	<b>26,854,384</b>	...	...	<b>671,107,052</b>	<b>670,999,277</b>	...	...	...	<b>699,006,029</b>	<b>697,853,661</b>
<b>Standards Council of Canada—Budgetary</b>											
	8,422,240	8,059,060	...	...	...	...	...	...	...	8,422,240	8,059,060

## Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Statistics Canada</b>																		
Census, demography and aboriginal statistics	377,358,937	363,136,157	..	..	..	..	..	..	..	26,422,600	22,931,419	..	..	..	..	350,936,337	340,204,738	..
Economics statistics	227,843,631	207,655,689	..	..	..	..	..	..	..	26,105,100	22,977,186	..	..	..	..	201,738,531	184,678,503	..
Social statistics	214,307,656	190,721,182	..	..	..	..	560,800	560,800	..	74,567,478	65,893,573	..	..	..	..	140,300,978	125,388,409	..
Internal services	105,920,618	96,483,852	..	..	..	..	..	..	..	2,904,822	2,643,658	..	..	..	..	103,015,796	93,840,194	..
Sub-total	925,430,842	857,996,880	..	..	..	..	560,800	560,800	..	130,000,000	114,445,836	..	..	..	..	795,991,642	744,111,844	..
Revenues netted against expenditures	(130,000,000)	(114,445,836)	..	..	..	..	..	..	..	(130,000,000)	(114,445,836)	..	..	..	..	..	..	..
<b>Total Agency—Budgetary</b>	<b>795,430,842</b>	<b>743,551,044</b>	..	..	..	..	<b>560,800</b>	<b>560,800</b>	..	..	..	..	..	..	..	<b>795,991,642</b>	<b>744,111,844</b>	..
<b>Total Ministry—Budgetary</b>	<b>2,545,061,317</b>	<b>2,178,718,513</b>	..	..	..	..	<b>3,075,911,904</b>	<b>3,075,911,904</b>	..	..	..	..	..	..	..	<b>5,967,492,214</b>	<b>5,406,735,186</b>	..
<b>Non-budgetary</b>	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	<b>2,750,000</b>	<b>2,750,000</b>	..

# Transfer Payments

## Source of authorities

Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use
	Main Estimates	Supplementary Estimates			

\$	\$	\$	\$	\$	\$
...	102,000,000	...	...	...	102,000,000
...	37,400,000	(12,900,000)	...	...	24,500,000
...	1,010,400	...	...	...	1,010,400
...	6,808,000	...	...	...	6,808,000
...	5,000,000	...	...	...	5,000,000
...	550,000	...	...	...	550,000
...	85,000	...	...	...	85,000
...	5,000,000	...	...	...	5,000,000
...	500,000	...	...	...	500,000
...	...	...	...	...	...
...	...	...	...	...	...
...	158,353,400	(12,900,000)	...	...	145,453,400

## Department

### Grants

Grant to the Canada Foundation for Innovation  
(S) Grant to Genome Canada  
(S) Grant to the Perimeter Institute for Theoretical Physics  
Grant to the International Telecommunications Union, Geneva, Switzerland  
Grant to the Canadian Institute for Advanced Research  
Grant to the Internal Trade Secretariat Corporation  
Grant to the Radio Advisory Board of Canada  
Grant to the Institute for Quantum Computing  
Grant to the Organization for Economic Co-operation and Development  
Items not required for the current year

**Total—Grants**

### Contributions

Contributions under the Technology partnerships Canada program  
(S) Liabilities under the *Canada Small Business Financing Act*  
Contributions under the Automotive Innovation Fund  
Contributions under the Bombardier CSeries program  
Contributions under the Strategic Aerospace and Defence Initiative  
Contributions under the Canada Foundation for Innovation  
Contributions under the Northern Ontario development program  
Contributions under the Community futures program  
Contributions under the Structured financing facility  
Contributions under the Computers for schools program  
Contributions under the program for Non-Profit Consumer and Voluntary Organizations  
(S) Liabilities under the *Small Business Loans Act*  
Contributions under the Youth employment strategy—Small Business Internship program  
Contributions under the Youth employment strategy—Computers for schools program

## Disposition of authorities

Used in the current year	Variance		Available for use in subsequent years	Used in the previous year
	\$	\$	\$	\$
102,000,000	...	...	...	153,000,000
24,500,000	...	...	...	46,900,000
1,010,400	...	...	...	10,000,000
6,461,251	346,749	...	...	6,065,127
5,000,000	...	...	...	5,000,000
262,500	287,500	...	...	262,500
85,000	...	...	...	85,000
5,000,000	...	...	...	17,000,000
125,000	375,000	...	...	25,000
...	...	...	...	25,000,000
144,444,151	1,009,249	...	...	263,337,627
25,193,716	15,136,926	...	...	46,726,323
69,360,155	...	...	...	82,804,730
67,137,331	23,173,919	...	...	8,604,390
64,369,000	...	...	...	62,019,999
163,674,803	42,808,197	...	...	114,557,586
75,000,000	...	...	...	50,000,000
33,815,723	5,609,277	...	...	36,375,000
8,360,008	...	...	...	8,360,008
...	3,000,000	...	...	8,410,886
4,000,000	...	...	...	3,999,500
1,654,771	35,229	...	...	1,654,275
37,396	...	...	...	114,315
2,528,278	371,722	...	...	3,407,058
3,200,231	11	...	...	3,954,585

## Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in					
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	...	243,848,052	(61,076,553)	182,771,499	182,771,499	...
...	...	14,100,000	(93,300)	14,006,700	13,998,921	...
...	...	...	140,978	140,978	140,978	...
...	...	9,563,362	93,300	9,656,662	9,644,887	...
...	...	10,000,000	...	10,000,000	10,000,000	...
...	1,057,875	...	...	1,057,875	1,057,875	...
...	21,000,000	44,400,000	...	65,400,000	60,496,766	...
...	1,138,000	...	325,000	1,463,000	1,463,000	...
...	22,500,000	9,400,000	(1,300,000)	30,600,000	30,600,000	...
...	...	...	80,000	80,000	80,000	...
...	...	...	10,508	10,508	10,508	...
...	...	...	...	...	...	...
...	628,794,125	378,346,664	(83,486,874)	923,653,915	828,595,846	...
...	787,147,525	365,446,664	(83,486,874)	1,069,107,315	973,039,997	...
...	...	...	...	...	...	...
...	5,546,000	1	2,573,450	8,119,451	8,093,100	...
...	47,334,000	...	(1,895,000)	45,439,000	35,075,735	...
...	710,000	...	...	710,000	310,000	...
...	2,633,000	...	1,257,550	3,890,550	3,562,213	...
...	50,677,000	...	(637,450)	50,039,550	38,947,948	...
...	56,223,000	1	1,936,000	58,159,001	47,041,048	...
...	...	...	...	...	11,117,953	...
...	...	...	...	...	...	41,405,845

## Canadian Space Agency

## Grants

Class grant program to support research, awareness and learning in space science and technology

## Contributions

Contributions to the Canada/European Space Agency Cooperation Agreement  
Contributions to the Cascade technology demonstration/enhanced-polar outflow probe small satellite (CASSIOPE Mission)  
Class contribution program to support research, awareness, and learning in space science and technology

## Total—Contributions

## Total Agency



Federal Economic Development Agency for Southern Ontario

Grants

Grant to the Corporation of the City of Brantford	...	1,200,000	10,396,000	...	11,596,000	...	11,596,000	...	...
Items not required for the current year	...	...	...	...	...	...	...	...	12,242,446
<b>Total—Grants</b>	...	<b>1,200,000</b>	<b>10,396,000</b>	...	<b>11,596,000</b>	...	<b>11,596,000</b>	...	<b>12,242,446</b>

Contributions

Contributions under the Southern Ontario Development program	...	176,143,318	7,500,000	...	183,643,318	...	156,667,021	26,976,297	72,218,016
Contribution under the Recreational infrastructure Canada program	...	...	35,000,000	...	35,000,000	...	29,831,222	5,168,778	121,669,381
Contributions under the Community futures program	...	12,539,992	...	...	12,539,992	...	12,177,145	362,847	12,539,864
Contributions under the Economic Development Initiative—Official Languages	...	1,788,000	...	...	1,788,000	...	1,429,221	358,779	472,613
Items not required for the current year	...	...	...	...	...	...	...	...	154,497,462
<b>Total—Contributions</b>	...	<b>190,471,310</b>	<b>42,500,000</b>	...	<b>232,971,310</b>	...	<b>200,104,609</b>	<b>32,866,701</b>	<b>361,397,336</b>
<b>Total Agency</b>	...	<b>191,671,310</b>	<b>52,896,000</b>	...	<b>244,567,310</b>	...	<b>200,104,609</b>	<b>44,462,701</b>	<b>373,639,782</b>

National Research Council of Canada

Grants

International affiliations	...	1,069,000	...	150,000	1,219,000	...	1,218,842	158	1,030,262
Items not required for the current year	...	...	...	...	...	...	...	...	37,500
<b>Total—Grants</b>	...	<b>1,069,000</b>	...	<b>150,000</b>	<b>1,219,000</b>	...	<b>1,218,842</b>	<b>158</b>	<b>1,067,762</b>

Contributions

Industrial research assistance program Contributions to firms	...	72,714,000	2,895,000	...	75,609,000	...	73,826,725	1,782,275	151,214,190
Industrial Research Assistance Program Contributions to Youth Employment Strategy	...	5,000,000	1	590,000	5,590,001	...	5,558,018	31,983	28,047,162
Contribution to TRIUMF (Canada's National Laboratory for Particle and Nuclear Physics)	...	44,000,000	...	...	44,000,000	...	44,000,000	...	45,000,000
Contributions to international telescope programs	...	5,488,000	...	4,800,000	10,288,000	...	10,150,743	137,257	10,339,033
Industrial research assistance program - Contributions to organizations	...	11,379,480	...	...	11,379,480	...	10,969,318	410,162	11,363,910
Contributions for the digital technology pilot program	...	...	17,190,000	...	17,190,000	...	2,277,041	14,912,959	...
Items not required for the current year	...	...	...	...	...	...	...	...	43,865,096
<b>Total—Contributions</b>	...	<b>138,581,480</b>	<b>20,085,001</b>	<b>5,390,000</b>	<b>164,056,481</b>	...	<b>146,781,845</b>	<b>17,274,636</b>	<b>289,829,391</b>
<b>Total Agency</b>	...	<b>139,650,480</b>	<b>20,085,001</b>	<b>5,540,000</b>	<b>165,275,481</b>	...	<b>148,000,687</b>	<b>17,274,794</b>	<b>290,897,153</b>

## Transfer Payments—Concluded

Source of authorities				Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
Natural Sciences and Engineering Research Council								
Grants								
...	842,514,544	13,545,352	1,446,074	857,505,970	857,505,969	1	...	853,672,873
...	49,580,000	...	...	49,580,000	49,580,000	...	...	56,579,999
...	40,200,000	...	(1,555,000)	38,645,000	38,645,000	...	...	39,871,500
...	28,293,000	...	(303,775)	27,989,225	27,989,225	...	...	28,033,866
...	6,880,000	...	...	6,880,000	6,880,000	...	...	6,880,000
...	8,350,000	...	...	8,350,000	8,047,076	302,924	...	5,533,336
...	...	18,044,965	...	18,044,965	18,044,965	...	...	17,407,000
...	8,414,750	...	...	8,414,750	8,312,500	102,250	...	8,414,750
...	17,833,333	...	...	17,833,333	17,833,333	...	...	10,783,333
...	...	2,903,081	...	2,903,081	2,646,234	256,847	...	...
...	...	967,694	...	967,694	681,184	286,510	...	...
...	1,002,065,627	35,461,092	(412,701)	1,037,114,018	1,036,165,486	948,532	...	1,027,176,657
Social Sciences and Humanities Research Council								
Grants								
...	322,403,000	10,000,000	(728,358)	331,674,642	331,674,642	...	...	329,330,000
...	235,715,166	7,054,101	(153,854)	242,615,413	242,594,885	20,528	...	237,054,796
...	72,483,500	...	...	72,483,500	72,477,652	5,848	...	75,002,901
...	11,800,000	...	...	11,800,000	11,800,000	...	...	11,200,000
...	8,300,000	...	...	8,300,000	8,218,601	81,399	...	5,491,667
...	...	3,005,160	...	3,005,160	3,005,160	...	...	2,646,625
...	...	...	245,337	245,337	245,337	...	...	...
...	983,000	...	...	983,000	983,000	...	...	983,000
...	651,684,666	20,059,261	(636,875)	671,107,052	670,999,277	107,775	...	661,708,989
Statistics Canada								
Contributions								
...	560,800	...	...	560,800	560,800	...	...	560,800
...	560,800	...	...	560,800	560,800	...	...	560,800
...	2,829,003,408	493,948,019	(77,060,450)	3,245,890,977	3,075,911,904	169,979,073	...	3,959,592,687
Total Ministry								

(S) Statutory transfer payment.

## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Communications research centre	10,500,000	10,193,000	10,954,050
Canada			
Competition law enforcement	12,395,016	12,395,016	10,630,860
Marketplace frameworks and regulations			
Canadian Intellectual Property Office—Revolving Fund	144,958,236	146,138,333	144,093,753
Appropriation—Office of the Superintendent of Bankruptcy Canada	39,836,000	37,979,071	35,646,393
Appropriation—Corporations Canada	8,808,000	8,736,940	9,136,893
	216,497,252	215,442,360	210,461,949
Internal services	5,000,000	2,769,727	...
<b>Total Department—Budgetary</b>	<b>221,497,252</b>	<b>218,212,087</b>	<b>210,461,949</b>
<b>Statistics Canada</b>			
<b>Budgetary (respendable revenues)</b>			
Census, demography and aboriginal statistics	26,422,600	22,931,419	19,133,372
Economics statistics	26,105,100	22,977,186	22,529,947
Social statistics	74,567,478	65,893,573	50,922,819
Internal services	2,904,822	2,643,658	2,738,133
<b>Total Agency—Budgetary</b>	<b>130,000,000</b>	<b>114,445,836</b>	<b>95,324,271</b>
<b>Total Ministry—Budgetary</b>	<b>351,497,252</b>	<b>332,657,923</b>	<b>305,786,220</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—Business Development Bank of Canada—Dividends	54,611,559	6,402,300
<i>Atlantic Provinces Power Development Act</i>	...	42,444
	54,611,559	6,444,744
<b>Refunds of previous years' expenditures—</b>		
Refunds of previous years' expenditures	344,734	360,157
Repayable contributions	3,902,021	6,402,871
Sundries	4,238,042	910,514
Adjustments to prior year's payables	19,876,947	17,479,971
	28,361,744	25,153,513
<b>Sales of goods and services—</b>		
Rights and privileges—		
Fees for the registration of trademarks, patents and copyrights	145,434,131	147,489,810
Royalties	2,057,836	1,664,710
Licence fees	60,395,024	20,962,101
	207,886,991	170,116,621
<b>Services of a regulatory nature—</b>		
Inspection fees	826,833	880,011
Other services	54,437,711	52,939,896
	55,264,544	53,819,907
<b>Services of a non-regulatory nature</b>	<b>17,428,098</b>	<b>13,018,287</b>
<b>Sales of goods and information products—</b>		
Sales of information products	291,188	275,930
<b>Other fees and charges—</b>		
Fees from <i>Small Business Loans Act</i>	5,064	(60,088)
Fees from <i>Canada Small Business Financing Act</i>	54,048,206	50,627,170
Fees from capital leasing pilot project	41,211	161,519
User charges	630,446	574,866
Deferred revenues	246,254,473	204,584,522
Sundries	2,267,846	2,595,827
	303,247,246	258,483,816
	584,118,067	495,714,561
Proceeds from the disposal of surplus Crown assets	219,898	286,399

## Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Miscellaneous revenues— Net gain on exchange	12,398	...	Federal Economic Development Agency for Southern Ontario		
Fines— <i>Competition Act</i> and consumer products (various acts)	25,023,761	11,188,679	Other revenues—		
Loans	11,044,540	4,482,370	Refunds of previous years' expenditures—		
Contingently recoverable payments	134,979,259	155,096,413	Refunds of previous years' expenditures	55,756	13,921
Interest on overdue accounts receivables	386,125	901,379	Contributions	811,630	55,764
Sundries	12,871,340	12,019,846	Adjustments to prior year's payables	9,487,551	2,699,462
	184,317,423	183,688,687		10,354,937	2,769,147
<b>Total Department</b>	<b>851,628,691</b>	<b>711,287,904</b>	Sales of goods and services—	75	5
			Other fees and charges		
Canadian Space Agency				2,875	...
Other revenues—			Proceeds from the disposal of surplus Crown assets		
Refunds of previous years' expenditures—			Miscellaneous revenues—		
Refunds of previous years' expenditures	434,145	124,383	Loans	3,033,876	23,431
Adjustments to prior year's payables	645,487	276,414	Contingently recoverable payments	...	7,500
	1,079,632	400,797	Interest	164	...
				3,034,040	30,931
Sales of goods and services—			<b>Total Agency</b>	<b>13,391,927</b>	<b>2,800,083</b>
Rights and privileges—	715,255	1,212,611	National Research Council of Canada		
Royalties revenues	5,310,505	3,650,297	Other revenues—		
Services of a non-regulatory nature	6,025,760	4,862,908	Refunds of previous years' expenditures—		
	31,393	10,497	Repayment for goods and services not provided and other miscellaneous refunds	1,445,133	1,605,465
Proceeds from the disposal of surplus Crown assets			Adjustments to prior year's payables	1,135,581	1,501,360
Miscellaneous revenues—				2,580,714	3,106,825
Net gain on exchange	52,250	7,029	Sales of goods and services—		
Other	454,250	363,325	Rights and privileges—		
	506,500	370,354	Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	8,660,051	9,770,261
<b>Total Agency</b>	<b>7,643,285</b>	<b>5,644,556</b>	Lease and use of public property—		
Copyright Board			Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	5,031,697	4,464,604
Other revenues—			Services of a non-regulatory nature—		
Refunds of previous years' expenditures—			Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	...	(17)
Refunds of previous years' expenditures	215	4,757	Sales of goods and information products—		
Adjustments to prior year's payables	6,247	7,252	Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	5,139,249	10,102,771
	6,462	12,009			
<b>Total Agency</b>	<b>6,462</b>	<b>12,009</b>			



# Revenues—Concluded

## Other fees and charges— Pursuant to paragraph 5(1)(e) of the *National Research Council Act* Sundries

	Current year	Previous year
	\$	\$
86,704,451	53,665,610	
255,338	308,504	
86,959,789	53,974,114	
105,790,786	78,311,733	
Proceeds from the disposal of surplus Crown assets		
	694,702	383,313
Miscellaneous revenues	...	80,436
<b>Total Agency</b>	<b>109,066,202</b>	<b>81,882,307</b>

## Natural Sciences and Engineering Research Council

### Other revenues—

Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	24,399	8,424
Repayment of grants and scholarships	1,413,174	1,413,565
Adjustments to prior year's payables	85,703	103,894
	1,523,276	1,525,883
Sales of goods and services—		
Other fees and charges	50	60
Proceeds from the disposal of surplus Crown assets	1,177	574
Miscellaneous revenues	2,499	1,656
<b>Total Agency</b>	<b>1,527,002</b>	<b>1,528,173</b>

## Registry of the Competition Tribunal

### Other revenues—

Refunds of previous years' expenditures	61	486
Proceeds from the disposal of surplus Crown assets	...	493
Miscellaneous revenues	...	76,370
<b>Total Agency</b>	<b>61</b>	<b>77,349</b>

## Social Sciences and Humanities Research Council

### Other revenues—

Refunds of previous years' expenditures—		
Refunds—Operating expenditures	10,528	24,687
Refunds—Transfer payments	1,062,111	2,165,206
Adjustments to prior year's payables	54,982	59,365
	1,127,621	2,249,258

## Sales of goods and services— Other fees and charges

Miscellaneous revenues	2,156	1,220
<b>Total Agency</b>	<b>1,129,787</b>	<b>2,250,478</b>

## Statistics Canada

### Other revenues—

Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	678,523	284,077
Adjustments to prior year's payables	404,069	370,638
	1,082,592	654,715

## Sales of goods and services—

Sales of goods and information products	112,655,667	96,244,414
Proceeds from the disposal of surplus Crown assets	56,055	12,655

## Miscellaneous revenues—

Foreign exchange revenues	...	...
Miscellaneous	80,338	1,536,490
	80,338	1,536,490

## Total Agency

	<b>113,874,652</b>	<b>98,448,274</b>
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## Ministry Summary

### Other revenues—

Return on investments	54,611,559	6,444,744
Refunds of previous years' expenditures	46,117,039	35,872,633
Sales of goods and services	808,590,415	675,133,681
Proceeds from the disposal of surplus Crown assets	1,006,100	693,931
Miscellaneous revenues	187,942,956	185,786,144
<b>Total Ministry</b>	<b>1,098,268,069</b>	<b>903,931,133</b>

(1) Interest unless otherwise indicated.



# SECTION 17

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Justice

### Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial  
Affairs

Courts Administration Service

Office of the Director of Public  
Prosecutions

Offices of the Information and Privacy  
Commissioners of Canada

Supreme Court of Canada

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Details of spendable amounts .....	17.15
Revenues .....	17.15

### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Department**

#### **Strategic Outcome**

A fair, relevant and accessible justice system that reflects Canadian values.

#### **Program Activity Descriptions**

##### *Justice policies, laws and programs*

Under Canada's federal system, the administration of justice is an area of shared jurisdiction between the federal government and the provinces. Through this program activity, the Department fulfils its constitutional responsibility to ensure a bilingual and bilingual legal framework for the administration of justice by developing policies and laws and testing innovative approaches to strengthen the framework within the following domains: criminal law, youth criminal justice, sentencing, marriage and divorce, access to justice and Aboriginal justice. Through this program activity, the Department also provides significant ongoing funding to provinces and territories in support

of their constitutional responsibility for the day to day administration of justice.

##### *Office of the federal ombudsman for victims of crime*

This program activity raises awareness of the needs and concerns of victims in areas of federal responsibility, provides an independent resource that addresses complaints of victims about compliance with the provisions of the *Corrections and Conditional Release Act* that apply to victims of offenders under federal supervision, and assists victims to access existing federal programs and services.

#### **Strategic Outcome**

A federal government that is supported by effective and responsive legal services.

#### **Program Activity Descriptions**

##### *Services to government*

As a common service provider, the Department of Justice provides an integrated suite of legal advisory, litigation and legislative services to departments and agencies to help them meet their policy and programming priorities and advance the overall objectives of the government. Through this program activity, the Department also provides legal services to the Justice Portfolio and supports the Minister as legal advisor to the Cabinet on complex, whole of government issues.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

### **Canadian Human Rights Commission**

#### **Strategic Outcome**

Equality, respect for human rights and protection from discrimination by fostering understanding of, and compliance with, the *Canadian Human Rights Act* and the *Employment Equity Act* by federally regulated employers and service providers, as well as the public whom they serve.

#### **Program Activity Descriptions**

##### *Human rights dispute resolution program*

This program addresses discrimination by dealing with individual and systemic complaints and issues brought by individuals or groups of individuals against federally regulated employers and service providers. The Commission exercises its discretion in choosing the most appropriate dispute resolution method including investigation, mediation and conciliation. The Commission also serves as a screening body in determining whether further inquiry is warranted, participates in all pre-tribunal mediations and represents the public interest in appearing before the Tribunal.

##### *Discrimination prevention program*

This program helps foster and sustain a human rights culture in federally regulated organizations by promoting continuous improvement of an organization's human rights competencies. Prevention initiatives, employment equity audits, learning programs and events are among the program's tools to prevent discrimination, and achieve employment equity objectives. Stakeholder engagement involves federal departments and agencies, Crown corporations, private sector organizations, provincial and territorial government bodies, international agencies, unions and other non-governmental organizations.



*Human rights knowledge development and dissemination program*

This program helps foster both an understanding of and compliance with the *Canadian Human Rights Act* and the *Employment Equity Act*. Knowledge development also ensures that programs, interventions, and decisions are grounded in evidence and best practices. Knowledge products include research, policies, regulatory instruments, and special reports. Information and/or advice are provided to the Commission itself, Parliament, federal departments and agencies, crown corporations, federally regulated private sector organizations, and the public. Partnerships with other human rights commissions as well as governmental, non-governmental, research organizations and international organizations are formed and maintained to leverage knowledge development and dissemination activities in areas of common interest.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

**Canadian Human Rights Tribunal**

**Strategic Outcome**

Individuals have access, as determined by the *Canadian Human Rights Act* and the *Employment Equity Act*, to fair and equitable adjudication of human rights and employment equity cases that are brought before the Canadian Human Rights Tribunal.

**Program Activity Descriptions**

*Hearings of complaints before the Tribunal*

This program inquires into complaints of discrimination to decide, following a hearing before Tribunal members, if particular practices have contravened the *Canadian Human Rights Act*. Tribunal members also conduct hearings into applications from the Canadian Human Rights Commission (CHRC) and requests from employers in order to adjudicate on decisions and directions given by the CHRC under the *Employment Equity Act*.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

**Commissioner for Federal Judicial Affairs**

**Strategic Outcome**

An independent and efficient federal judiciary.

**Program Activity Descriptions**

*Payments pursuant to the Judges Act*

Payments of salaries, allowance and annuities to federally appointed judges, and their survivors, in the superior courts and courts of appeal in Canada.

*Federal judicial affairs*

Provides other services to federally appointed judges including language training, editing of the federal

courts reports, and services to the Minister of Justice through the Judicial Appointments Secretariat.

*Canadian Judicial Council*

Administrative support to the various committees established by the Council which is made up of all of the Chief and Associate Chief Justices in Canada as well as the senior judges from the superior courts in Nunavut, Yukon and the Northwest Territories.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

**Courts Administration Service**

**Strategic Outcome**

The public has timely and fair access, to the litigation processes of the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada.

**Program Activity Descriptions**

*Registry services*

The Registry services processes legal documents and applications for judicial review under the jurisdiction of the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada. It also ensures the proper court records management and adequate operation of the litigation and court access process.

#### *Judicial services*

Judicial services provides direct support to all the Justices through the efforts of judicial assistants, law clerks, jurilinguists, chauffeurs and court attendants, and library personnel. The services provided include research, documentation, revision, editing, and linguistic and terminological advice, the object of which is to assist the judges in preparing their judgments and reasons for judgment.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

#### **Office of the Director of Public Prosecutions**

##### **Strategic Outcome**

Criminal and regulatory offences under federal law are prosecuted in an independent, impartial and fair manner.

#### **Program Activity Descriptions**

##### *Drug, Criminal Code, and terrorism prosecution program*

This program supports the protection of society against crime through the provision of legal advice and litigation support during police investigations, and the prosecution of: all drug offences under the *Controlled Drugs and Substances Act* and any related organized crime offences throughout Canada, except in Quebec and New Brunswick, where the Office of the Director of Public Prosecutions prosecutes such offences only

where charges are laid by the Royal Canadian Mounted Police; proceeds of crime offences; pursuant to understanding with the provinces, *Criminal Code* offences where they are related to drug charges; all *Criminal Code* offences in the three territories; terrorism offences; and war crimes and crimes against humanity offences. This program activity also involves the promotion of federal/provincial/territorial cooperation on criminal justice issues of mutual concern.

##### *Regulatory offences and economic crime prosecution program*

This program supports the protection of society against crime through the provision of legal advice and litigation support to federal investigative agencies, and the prosecution of: offences under federal statutes aimed at protecting the environment and natural resources as well as the country's economic and social health (e.g., *Fisheries Act*, *Income Tax Act*, *Copyright Act*, *Canada Elections Act*, *Canadian Environmental Protection Act*, *Competition Act*, *Customs Act*, *Excise Act*, and the *Excise Tax Act*); offences involving fraud against the government; capital market fraud offences; and any organized crime offences related to the foregoing offences. This program also includes the recovery of outstanding federal fines and the promotion of federal/provincial/territorial cooperation on criminal justice issues of mutual concern.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

#### **Offices of the Information and Privacy Commissioners of Canada**

##### **Strategic Outcome**

The privacy rights of individuals are protected.

##### **Program Activity Descriptions**

##### *Compliance activities*

The OPC is responsible for investigating privacy-related complaints and responding to inquiries from individuals and organizations. Through audits and reviews, the OPC also assesses how well organizations are complying with requirements set out in the two federal privacy laws, and provides recommendations on Privacy Impact Assessments (PIAs) pursuant to Treasury Board Secretariat policy. This activity is supported by a legal team that provides specialized legal advice and litigation support, and a research team with senior technical and risk-assessment support.

##### *Research and policy development*

The OPC serves as a centre of expertise on emerging privacy issues in Canada and abroad by researching trends and technological developments, monitoring legislative and regulatory initiatives, providing legal, policy and technical analyses on key issues, and developing policy positions that advance the protection of privacy rights. An important part of the work involves supporting the Commissioner and senior officials in providing advice to Parliament on potential privacy implications of proposed legislation, government programs, and private-sector initiatives.

##### *Public outreach*

The OPC delivers public education and communications activities, including speaking engagements and special events, media relations, and the production and dissemination of promotional and educational material. Through public outreach activities, individuals have

access to information about privacy and personal data protection to enable them to protect themselves and exercise their rights. The activities also allow organizations to understand their obligations under federal privacy legislation.

### **Strategic Outcome**

Individual's rights under the *Access to Information Act* are safeguarded.

### **Program Activity Descriptions**

#### *Compliance with access to information obligations*

The *Access to Information Act* is the legislative authority for the oversight activities of the Information Commissioner, which are: to investigate complaints from individuals and corporations; to review the performance of government institutions; to report the results of investigations/reviews and recommendations to complainants, government institutions, and Parliament; to pursue judicial enforcement; and to provide advice to Parliament on access to information matters.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

## **Supreme Court of Canada**

### **Strategic Outcome**

The administration of Canada's final court of appeal is effective and independent.

### **Program Activity Descriptions**

#### *Court Operations*

In order to render decisions, the Court requires the support of the Office of the Registrar in the management of cases from the receipt of an application for leave to appeal to the release of the judgment on appeal. This support includes providing services to the litigants, reviewing applications for leave to appeal and preparing advice as to whether leave to appeal should be granted; preparing summaries of the leave applications; providing procedural advice; reviewing and summarizing factums where leave to appeal is granted; receiving, controlling and preserving all incoming documentation; tracking time period to ensure compliance with the Rules of the Supreme Court of Canada; recording proceedings on appeals; answering queries with regard to cases; editing and summarizing decisions of the Court; publishing decisions in the Supreme Court Reports, in accordance with the *Supreme Court Act*; and providing library services to support the legal research and information access needs of users within the Court and members of the legal community. The *Supreme Court Act* requires the Registrar to, under the direction of the Chief Justice, manage and control the library of the Court and the purchase of all books therefor.

## *Process Payments of Various Allowances to the Supreme Court Judges Pursuant to the Judges Act*

The *Judges Act* is an Act respecting all federally appointed judges, and thereby applies to the judges of the Supreme Court of Canada. With respect to the Office of the Registrar of the *Judges Act* specifies the salaries of the Supreme Court judges, and prescribes other payments to be made to judges, namely allowances, removal, meeting, conference and seminars and annuities. The Office of the Registrar processes these payments as required in the *Judges Act*.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.



## Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
<b>Department</b>							
...	266,546,996	...	...	1	...	...	...
...	...	7,264,163	...	1a	...	...	...
...	...	1	...	1c	...	...	...
...	...	...	304,004		...	...	...
...	...	...	23,637,864		...	...	...
...	...	...	37,138,476		...	...	...
...	...	...	(778,338)		...	...	...
...	...	...	(640,622)		...	...	...
...	...	...	(9,927,735)		...	...	...
...	...	...	(9,927,735)		...	...	...
...	266,546,996	7,264,164	49,733,649		284,965,006	38,579,803	296,305,685
...	388,098,536	...	...	5	...	...	...
...	...	7,600,000	...	5a	...	...	...
...	388,098,536	7,600,000	...		381,614,514	14,084,022	385,764,244
...	...	...	...		...	...	...
...	82,819,986	...	(4,553,395)	(S)	78,266,591	...	79,246,015
...	...	...	...	(S)	...	...	...
...	77,516	...	21	(S)	77,537	...	77,638
...	...	...	...	(S)	...	...	...
16,347	...	...	2,767	(S)	...	16,347	8,754
...	...	...	84,117	(S)	84,117	...	80,793
...	...	...	...		...	...	...
16,347	737,543,034	14,864,164	45,267,159		745,007,765	52,680,172	761,483,129
<b>Canadian Human Rights Commission</b>							
...	20,466,259	...	...	10	...	...	...
...	...	1	...	10c	...	...	...
...	...	8,074	...		...	...	...
...	...	848,939	...		...	...	...
...	...	1,572,124	...		...	...	...
...	...	...	...		...	...	...
...	20,466,259	1	2,429,137		21,457,760	1,437,637	20,339,731
...	...	...	...	(S)	...	...	...
...	2,570,167	...	234,396		2,804,563	...	2,727,661
...	...	...	...		...	...	38
...	...	...	...		...	...	...
...	23,036,426	1	2,663,533		24,262,323	1,437,637	23,067,430





## Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	(S)	\$	\$	\$
...	7,146,980	...	(942)	(S)	7,146,038	...	6,859,602
4,074	...	...	7,935	(S)	4,074	...	4,944
...	...	...	31	(S)	31	...	31
4,074	65,378,438	5,236,067	8,058,017		73,222,412	5,446,249	7,935
							63,643,632
<b>Office of the Director of Public Prosecutions</b>							
...	153,833,631	...	...	35	Program expenditures		
...	...	4,738,905	...	35b	Transfer of \$127,190 from Public Service and Emergency Preparedness Vote 1		
...	...	1	...	35c	Transfer of \$640,622 from Justice Vote 1		
...	...	...	640,622		Transfer from: Vote 1		
...	...	...	127,190		Vote 1 (Public Service and Emergency Preparedness)		
...	...	...	6,260,559		TB Vote 25 <sup>(1)</sup>		
...	...	...	6,049,952		TB Vote 30 <sup>(1)</sup>		
...	153,833,631	4,738,906	13,078,323		Total—Vote 35	141,477,954	132,189,548
...	18,336,721	...	(3,371,025)	(S)	Contributions to employee benefit plans	30,172,906	...
...	...	...	...		Appropriations not required for the current year	14,965,696	14,146,038
...	...	...	...			...	221
...	172,170,352	4,738,906	9,707,298		Total Agency—Budgetary	156,443,650	146,335,807
						30,172,906	...
<b>Offices of the Information and Privacy Commissioners of Canada</b>							
...	10,615,324	...	...	40	Office of the Information Commissioner of Canada—Program expenditures		
...	...	...	1,489		Transfer from: TB Vote 15 <sup>(1)</sup>		
...	...	...	234,870		TB Vote 25 <sup>(1)</sup>		
...	...	...	1,078,906		TB Vote 30 <sup>(1)</sup>		
...	10,615,324	...	1,315,265		Total—Vote 40	11,376,683	11,259,378
...	...	...	...			553,906	...

45 Office of the Privacy Commissioner of Canada—

...	22,128,733	...	...	22,128,733	...	...	...	23,795,371	734,916	...	20,826,126
...	...	...	4,575	4,575	...	...	...	...	...	...	...
...	...	...	979,959	979,959	...	...	...	3,618,642	...	...	3,352,235
...	...	...	1,417,020	1,417,020	...	...	...	...	321	361	...
...	22,128,733	...	2,401,554	24,530,287	...	...	...	38,790,696	1,289,143	361	35,437,739
...	...	...	(301,110)	3,618,642	...	...	...	...	...	...	...
321	...	...	361	682	...	...	...	...	...	...	...
321	36,663,809	...	3,416,070	40,080,200	...	...	...	...	...	...	...
...	21,716,101	...	...	21,716,101	...	...	...	23,023,637	1,307,262	...	22,523,077
...	...	...	6,423	6,423	...	...	...	2,707,204	...	...	2,727,192
...	...	...	1,081,598	1,081,598	...	...	...	...	...	...	...
...	...	...	1,526,777	1,526,777	...	...	...	5,724,347	...	...	5,045,422
...	21,716,101	...	2,614,798	24,330,899	...	...	...	...	7,065	937	...
...	2,430,614	...	276,590	2,707,204	...	...	...	...	...	...	...
...	5,568,300	277,339	(121,292)	5,724,347	...	...	...	...	...	...	...
7,065	...	...	937	8,002	...	...	...	...	...	...	...
7,065	29,715,015	277,339	2,771,033	32,770,452	...	...	...	31,455,188	1,314,327	937	30,295,691
28,259	1,531,607,090	25,116,478	82,207,191	1,638,959,018	...	...	...	1,545,604,981	93,342,037	12,000	1,518,286,334

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

## Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
Justice policies, laws and programs	45,902,856	45,051,569	...	...	...	...	395,698,536	381,614,514	...	...	...	...	...	...	...	441,601,392	426,666,083	...
Office of the federal ombudsman for victims of crime	1,248,282	1,248,282	...	...	...	...	...	...	...	...	...	...	...	...	...	1,248,282	1,248,282	...
Services to government	471,959,808	441,563,310	...	...	...	...	...	...	...	270,000,000	270,000,000	...	...	...	...	201,959,808	171,563,310	...
Internal services	192,020,415	184,669,283	...	...	...	...	...	...	...	39,139,193	39,139,193	...	...	...	...	152,881,222	145,530,090	...
Sub-total	711,131,361	672,532,444	...	...	...	...	395,698,536	381,614,514	...	309,139,193	309,139,193	...	...	...	...	797,690,704	745,007,765	...
Revenues netted against expenditures	(309,139,193)	(309,139,193)	...	...	...	...	...	...	...	(309,139,193)	(309,139,193)	...	...	...	...	...	...	...
<b>Total Department—Budgetary</b>	<b>401,992,168</b>	<b>363,393,251</b>	...	...	...	...	<b>395,698,536</b>	<b>381,614,514</b>	...	...	...	...	...	...	...	<b>797,690,704</b>	<b>745,007,765</b>	...
<b>Canadian Human Rights Commission</b>																		
Human rights dispute resolution program	8,850,245	8,828,826	...	...	...	...	...	...	...	...	...	...	...	...	...	8,850,245	8,828,826	...
Discrimination prevention program	4,870,954	4,554,675	...	...	...	...	...	...	...	...	...	...	...	...	...	4,870,954	4,554,675	...
Human rights knowledge development and dissemination program	4,526,628	4,313,519	...	...	...	...	...	...	...	...	...	...	...	...	...	4,526,628	4,313,519	...
Internal services	8,124,720	7,237,890	...	...	...	...	...	...	...	672,587	672,587	...	...	...	...	7,452,133	6,565,303	...
Sub-total	26,372,547	24,934,910	...	...	...	...	...	...	...	672,587	672,587	...	...	...	...	25,699,960	24,262,323	...
Revenues netted against expenditures	(672,587)	(672,587)	...	...	...	...	...	...	...	(672,587)	(672,587)	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>25,699,960</b>	<b>24,262,323</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>25,699,960</b>	<b>24,262,323</b>	...
<b>Canadian Human Rights Tribunal</b>																		
Hearings of complaints before the Tribunal	2,040,916	1,783,912	...	...	...	...	...	...	...	...	...	...	...	...	...	2,040,916	1,783,912	...
Internal services	3,534,917	3,455,882	...	...	...	...	...	...	...	...	...	...	...	...	...	3,534,917	3,455,882	...
<b>Total Agency—Budgetary</b>	<b>5,575,833</b>	<b>5,239,794</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>5,575,833</b>	<b>5,239,794</b>	...





## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Supreme Court of Canada</b>												
Court operations	15,416,280	14,768,158	...	...	...	...	...	...	...	...	15,416,280	14,768,158
Process payments of various allowances to the Supreme Court judges pursuant to the <i>Judges Act</i>	5,724,347	5,724,347	...	...	...	...	...	...	...	...	5,724,347	5,724,347
Internal services	11,629,825	10,962,683	...	...	...	...	...	...	...	...	11,629,825	10,962,683
<b>Total Agency—Budgetary</b>	<b>32,770,452</b>	<b>31,455,188</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>32,770,452</b>	<b>31,455,188</b>
<b>Total Ministry—Budgetary</b>	<b>1,242,760,482</b>	<b>1,163,557,880</b>	<b>...</b>	<b>...</b>	<b>396,198,536</b>	<b>382,047,101</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,638,959,018</b>	<b>1,545,604,981</b>

# Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
<b>Department Grants</b>							
...	350,000	2,500,000	...	977,052	1,872,948	...	847,249
...	330,000	400,000	...	180,007	549,993	...	674,678
...	500,655	...	(200,000)	10,972	289,683	...	107,909
...	268,345	...	...	268,345	...	...	268,345
...	260,000	...	(238,335)	21,573	92	...	62,702
...	100,000	...	...	100,000	...	...	100,000
...	50,000	...	...	28,226	21,774	...	24,050
...	50,000	...	...	50,000	...	...	50,000
...	50,000	...	...	50,000	...	...	50,000
...	25,000	...	...	25,000	...	...	25,000
...	50,000	...	(40,000)	10,000	...	...	23,249
...	<b>2,034,000</b>	<b>2,900,000</b>	<b>(478,335)</b>	<b>1,721,175</b>	<b>2,734,490</b>	...	<b>2,233,182</b>
<b>Contributions</b>							
...	177,302,415	...	...	177,302,415	...	...	177,302,415
...	119,827,507	...	...	119,827,507	...	...	124,572,507
...	12,240,000	...	(201,665)	11,942,714	95,621	...	11,942,639
...	11,048,000	...	...	10,701,290	346,710	...	10,929,773
...	9,094,900	...	(232,213)	4,929,750	3,932,937	...	4,541,496
...	4,736,556	2,600,000	...	6,922,787	413,769	...	6,179,736
...	4,911,363	...	500,000	5,411,363	...	...	5,352,416
...	4,856,593	...	...	4,856,593	...	...	4,856,593
...	2,175,000	2,100,000	...	2,752,284	1,522,716	...	3,770,350

## Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year		Available for use in subsequent years	
	\$	\$	\$	\$	\$	\$	\$
...	3,631,276	...	...	3,630,407	869	...	3,628,407
...	2,800,000	...	...	1,088,483	1,711,517	...	1,571,546
...	7,175,845	...	(200,000)	6,110,114	865,731	...	4,471,689
...	3,085,081	...	219,600	3,228,634	76,047	...	3,414,908
...	3,000,000	...	...	2,811,080	188,920	...	2,470,621
...	1,650,000	...	232,213	1,882,213	...	...	1,708,887
...	250,000	...	38,000	282,278	5,722	...	278,127
...	80,000	...	82,400	161,798	602	...	72,026
...	15,950,000	...	40,000	15,989,910	90	...	15,975,107
...	2,250,000	...	...	61,719	2,188,281	...	491,819
...	386,064,536	4,700,000	478,335	379,893,339	11,349,532	...	383,531,062
...	388,098,536	7,600,000	...	381,614,514	14,084,022	...	385,764,244
<b>Offices of the Information and Privacy Commissioners of Canada</b>							
<b>Contributions</b>							
...	500,000	...	...	432,587	67,413	...	446,385
...	500,000	...	...	432,587	67,413	...	446,385
...	388,598,536	7,600,000	...	382,047,101	14,151,435	...	386,210,629



## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Services to government	270,000,000	270,000,000	261,083,373
Internal services	39,139,193	39,139,193	27,076,399
<b>Total Department—Budgetary</b>	<b>309,139,193</b>	<b>309,139,193</b>	<b>288,159,772</b>
<b>Canadian Human Rights Commission</b>			
<b>Budgetary (respendable revenues)</b>			
Internal services	672,587	672,587	...
<b>Total Agency—Budgetary</b>	<b>672,587</b>	<b>672,587</b>	<b>...</b>
<b>Commissioner for Federal Judicial Affairs</b>			
<b>Budgetary (respendable revenues)</b>			
Federal judicial affairs	275,000	209,409	206,396
<b>Total Agency—Budgetary</b>	<b>275,000</b>	<b>209,409</b>	<b>206,396</b>
<b>Office of the Director of Public Prosecutions</b>			
<b>Budgetary (respendable revenues)</b>			
Regulatory offences and economic crime prosecution program	14,818,586	14,818,586	13,571,603
Internal services	1,620,268	1,620,268	...
<b>Total Agency—Budgetary</b>	<b>16,438,854</b>	<b>16,438,854</b>	<b>13,571,603</b>
<b>Total Ministry—Budgetary</b>	<b>326,525,634</b>	<b>326,460,043</b>	<b>301,937,771</b>

## Revenues

	Current year	Previous year
	\$	\$
<b>Department</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Other government departments	161,893	145,776
Sundries	789,387	695,065
Adjustments to prior year's payables	13,103,929	7,181,127
	14,055,209	8,021,968
<b>Sales of goods and services—</b>		
Services of a regulatory nature—		
Divorce registrations	641,857	720,126
Family orders agreements and enforcements assistance	7,011,550	7,371,267
	7,653,407	8,091,393
<b>Services of a non-regulatory nature—</b>		
Net Vote legal services revenues	355,897,488	328,628,316
	363,550,895	336,719,709
<b>Proceeds from the disposal of surplus Crown assets</b>	<b>2,767</b>	<b>16,639</b>
<b>Miscellaneous revenues—</b>		
Fines and forfeitures	340,821	367,374
Rental of dwellings and utilities	104,108	97,017
Crown corporation billings	81,579	75,272
Sundries	157,342	439,708
	683,850	979,371
<b>Total Department</b>	<b>378,292,721</b>	<b>345,737,687</b>
<b>Canadian Human Rights Commission</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,426	17,635
Adjustments to prior year's payables	8,311	283,666
	11,737	301,301
<b>Sales of goods and services—</b>		
Other fees and charges	672,587	...
Internal support services	...	38
Proceeds from the disposal of surplus Crown assets	342	635
Miscellaneous revenues		
<b>Total Agency</b>	<b>684,666</b>	<b>301,974</b>

## Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
<b>Canadian Human Rights Tribunal</b>			Miscellaneous revenues—		
Other revenues—			Court fines	1,066,000	5,060,000
Refunds of previous years' expenditures—	325	742	Sundries	1,575,976	1,231,524
Refunds of previous years' expenditures	74,614	...			
Adjustments to prior year's payables				2,641,976	6,291,524
Miscellaneous revenues	74,939	742	<b>Total Agency</b>	<b>4,442,929</b>	<b>8,129,599</b>
	70	90			
<b>Total Agency</b>	<b>75,009</b>	<b>832</b>	<b>Office of the Director of Public Prosecutions</b>		
<b>Commissioner for Federal Judicial Affairs</b>			Other revenues—		
Other revenues—			Refunds of previous years' expenditures—		
Refunds of previous years' expenditures—	4,706	231	Refunds of previous years' expenditures	70,392	120,691
Refunds of previous years' expenditures	...	447	Adjustments to prior year's payables	...	3,023,880
Adjustments to prior year's payables				70,392	3,144,571
Sales of goods and services—	4,706	678	Sales of goods and services—		
Services of a non-regulatory nature	209,409	206,396	Services of a non-regulatory nature—		
Proceeds from the disposal of surplus Crown assets	...	452	Charge revenues credited to the vote	18,617,474	15,502,806
Miscellaneous revenues—	13,627,964	13,373,817			
Judges' Public Service Superannuation Account deductions			Miscellaneous revenues—		
<b>Total Agency</b>	<b>13,842,079</b>	<b>13,581,343</b>	Fines and forfeitures	1,058,575	1,184,269
			Rental of dwellings and utilities	422,475	355,982
<b>Courts Administration Service</b>			Crown corporation billing	88,858	10,195
Other revenues—			Sundries	6,120	9,196
Refunds of previous years' expenditures—	33,084	37,332		1,576,028	1,559,642
Refunds of previous years' expenditures	14,396	113,836	<b>Total Agency</b>	<b>20,263,894</b>	<b>20,207,019</b>
Adjustments to prior year's payables	47,480	151,168	<b>Offices of the Information and Privacy Commissioners of Canada</b>		
Sales of goods and services—			Other revenues—		
Services of a regulatory nature—			Refunds of previous years' expenditures—		
Filing fees	1,630,510	1,465,425	Refunds of previous years' expenditures	43,459	98,774
Court costs	13,350	21,700	Adjustments to prior year's payables	80,381	85,480
	1,643,860	1,487,125		123,840	184,254
Sales of goods and information products—			Proceeds from the disposal of surplus Crown assets	361	321
Sales from photocopies	101,663	195,708	Miscellaneous revenues	190	1,840
Other fees and charges	15	...	<b>Total Agency</b>	<b>124,391</b>	<b>186,415</b>
	1,745,538	1,682,833			
Proceeds from the disposal of surplus Crown assets	7,935	4,074			

	Current year	Previous year
	\$	\$
<b>Supreme Court of Canada</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	38,168	6,686
Adjustments to prior year's payables	20,309	134,022
	58,477	140,708
<b>Sales of goods and services—</b>		
Lease and use of public property	8,883	6,291
<b>Sales of goods and information products—</b>		
Sale of Supreme Court Bulletin	(900)	3,900
Sale of reasons for judgment	1,204	2,326
	304	6,226
<b>Other fees and charges—</b>		
Photocopies	35,577	19,944
Filing fees	74,219	68,193
Sundries	31,692	25,175
	141,488	113,312
	150,675	125,829
<b>Proceeds from the disposal of surplus Crown assets</b>	937	7,065
<b>Miscellaneous revenues—</b>		
Judges' contributions towards annuities	33,545	39,312
<b>Total Agency</b>	<b>243,634</b>	<b>312,914</b>
<b>Ministry Summary</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures	14,446,780	11,945,390
Sales of goods and services	384,946,578	354,237,573
Proceeds from the disposal of surplus Crown assets	12,000	28,589
Miscellaneous revenues	18,563,965	22,246,231
<b>Total Ministry</b>	<b>417,969,323</b>	<b>388,457,783</b>





# SECTION 18

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## National Defence

### Department

Canadian Forces Grievance Board

Communications Security Establishment

Military Police Complaints Commission

Office of the Communications Security  
Establishment Commissioner

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Department**

#### **Strategic Outcome**

Resources are acquired to meet government defence expectations.

#### **Program Activity Descriptions**

##### *Equipment acquisition and disposal*

This program acquires and disposes of equipment required for Canadian Forces operations. This includes the acquisition of new and replacement capabilities or capital improvements to in-service equipment and their disposal at the end of their service life. Equipment acquisition occurs primarily through collaboration with Public Works and Government Services (PWGSC), Industry Canada (IC) and the vendors. Equipment acquisition activities include defining requirements, engineering design, sourcing, validation of requirements, developing procurement strategy, contracting, contract negotiation and award, contract administration and management, project management of equipment acquisitions.

### *Recruiting of personnel and initial training*

This program will promote National Defence as a preferred workplace with the general public and to recruit new hires for a broad range of trades and other general, professional and scientific occupations. This involves deepening Defence's connections to the various educational and ethnic communities to attract the right number and mix of people who have the skills needed to contribute to meeting the Defence Mission. Engaging in effective leadership, strategic planning, and targeted outreach activities will ensure that proactive measures are taken to address the challenges arising from current labour market pressures for specific skill sets within certain geographic locations. The program will attract, select and enrol personnel and conduct initial training (basic recruit and occupational training) to military members to the Operational Functional Point. This ensures that sufficient personnel are recruited and trained with the needed skills in the appropriate occupation, now and into the future, to meet Defence requirements. This is accomplished through the provision of recruitment centres, recruitment campaigns, advertising and other outreach activities as well as the necessary training staff, facilities and associated supports.

### *Real property and informatics infrastructure acquisition and disposal*

An extensive portfolio of land, works, buildings and informatics required to support the delivery of defence operations. The real property and informatics infrastructure acquisition and disposal program aims to ensure that the right real property and informatics is acquired and disposed of, and is available where and when needed, while providing value for money, advancing objectives for the greening of government land and buildings, and adhering to best practices for asset life-cycle management. Program activities include working with stakeholders to define requirements; updating the real property and informatics development and management plans; managing projects for new and replacement construction; and identifying and eliminating excess facilities.

Real property and informatics are acquired through construction and recapitalization, purchase or capital leases, and disposed of through deconstruction, sale or transfer. The activity includes the Capital assistance program (CAP) which is a capital contribution program under which Defence makes financial contributions to support the transfer of infrastructure facilities to provinces, territories, municipalities and/or their agencies. CAP projects support real property goals and objectives by encouraging cost-effective solutions for the provision of infrastructure on bases and wings across Canada.

### *Defence science and technology*

This program provides the Government of Canada with critical scientific knowledge and innovation to address defence & security challenges and needs. The S&T program includes direction setting, program planning, program management, and capability management, execution and assessment. The program comprises multi-year projects with activities in research, technology development, analysis and experimentation applied to inform, enable and respond to Canada's defence and security priorities over multiple time horizons extending up to a 20-year outlook. The scientific knowledge and innovation generated from these activities informs decisions on Defence capability acquisitions, readiness preparation and the conduct of operations in response to Government priorities. Activities under this program draw on internal capability and make extensive use of partnerships with Canadian industry and academia as well as international organizations.

### **Strategic Outcome**

National Defence is ready to meet Government defence expectations.

## **Program Activity Descriptions**

### *Land readiness*

This program provides Canada with a combat-capable, multi-purpose army. The program will generate and sustain relevant, responsive, combat capable land forces that are effective across the spectrum of conflict, from peacekeeping and nation building to war fighting. This is accomplished by bringing land forces to a state of readiness for operations, assembling and organizing land personnel, supplies, and materiel as well as the provision of individual and collective training to prepare land forces to defend Canadian interests domestically, continentally and internationally.

### *Joint and common readiness*

This program will ensure Defence is ready to operate in a joint capacity, as directed by Government, to respond to domestic, continental and international requirements within the required response time. The program will generate and sustain forces for activities, operations and organisations in which elements of at least two services (e.g. Navy, Army, Air Force) participate. This is accomplished through the provision of training of a joint and common nature, the equipping of forces and the provision of their means to deploy in a joint capacity.

### *Maritime readiness*

This program provides Canada with a combat-capable, multi-purpose Navy. The program will generate and sustain relevant, responsive, combat capable maritime forces that are able to respond to a spectrum of tasks, as may be directed by the Government, within the required response time. This is accomplished by bringing maritime forces to a state of readiness for operations, by assembling, and organizing maritime personnel, supplies, and materiel. This includes the training and equipping of forces and the provision of their means of deployment, sustainment and recovery to defend Canadian interests domestically, continentally and internationally.

### *Aerospace readiness*

This program will provide Canada with a combat-capable, multi-purpose Air Force. The program will generate and sustain relevant, responsible, combat capable aerospace forces that are able to respond to the spectrum of tasks, as may be directed by the Government, within the required response time. This is accomplished by bringing aerospace forces to a state of readiness for operations, by assembling, and organizing aerospace personnel, supplies, and materiel. This includes the training and equipping of aerospace forces and the provision of their means of deployment, sustainment and recovery to defend Canadian interests domestically, continentally and internationally.

## **Strategic Outcome**

Defence operations improve peace, stability and security wherever deployed.

## **Program Activity Descriptions**

### *International peace, stability and security*

This program will contribute to global peace and security by conducting global CF operations, across the spectrum from humanitarian assistance to combat, in concert with national and international partners, to achieve timely and decisive results in support of Canada's national interests. This is accomplished through the mobilization and deployment of forces internationally. Canadian expeditionary force command is the operational command responsible for all Canadian Forces (CF) international operations, with the exception of operations conducted solely by special operations forces elements.

### *Situational awareness*

The government of Canada and Defence require an accurate and timely security picture and comprehensive situational awareness and threat knowledge for Canada and abroad. This program will provide credible, reliable and

sustained intelligence services to Defence in support of decision making and military operations, as well as, support to other government departments in the defence and security of Canada. Work activities include geospatial intelligence, imagery intelligence, signals intelligence, and counter intelligence. The program also ensures the acquisition and use of information from the global information infrastructure to provide foreign intelligence to support Government of Canada intelligence priorities. This is accomplished through the collection, dissemination and analysis of electronic information. The program will ensure the provision of advice, guidance and services to help protect electronic information and information infrastructures of importance to the Government of Canada as well as technical and operational assistance to federal law enforcement and security agencies in the performance of their lawful duties.

### *Canadian peace, stability and security*

This program employs the Canadian Forces in the conduct of operations to ensure the safety and security of Canadians and the defence of Canada. These operations include protecting Canada's sovereignty, responding to domestic disasters or humanitarian crisis, supporting domestic security requirements, and conducting search and rescue activities. This is accomplished through the mobilization and deployment of forces within Canada. Canada Command is responsible for the conduct of all Canadian forces domestic operations - routine and contingency - and is the national operational authority for the defence of Canada.

### *Continental peace, stability and security*

This program employs the Canadian forces in the conduct of operations, both independently and in conjunction with allies, for the defence of North America and its approaches. Activities under this program include continental operations as required in accordance with Government of Canada policy. This is accomplished through the mobilization and deployment of forces for



the defence of North America and its approaches. Canada Command is responsible for the conduct of all continental operations – routine and contingency – and is the national operational authority for the defence of North America and its approaches.

### **Strategic Outcome**

Care and support to the Canadian Forces and contribution to Canadian society.

### **Program Activity Descriptions**

#### *Defence team personnel support*

The defence team personnel support program will provide a broad spectrum of support services such as financial support for education and housing and facilities services, as well as, benefits to military personnel and their families. The program will also provide learning support to Defence civilians. This program is necessary as the provision of fair and equitable support is a key element of the social contract between the national and its military personnel that is essential to enhance personnel readiness and deployability, and establish the Canadian Forces as an employer of choice and learning institution.

#### *Canadian identity*

This program preserves and promotes Canadian identity by providing youth programs, ceremonial activities and the preservation of military history. The program is necessary to demonstrate the military heritage and proficiency of the Canadian Forces (CF) to Canadians and inform them of the military profession and practice in Canada. This is realized through initiatives such as ceremonial and band performances, CF museums, CF history and heritage books, web content and the Cadets.

#### *Environment protection and stewardship*

This program promotes public health and safety and supports sustainable development on Defence lands and wherever Defence operates. It delivers multi-faceted real property/infrastructure environmental protection and stewardship compliant with applicable legislation and federal policy that extends through every level of departmental decision-making.

#### *Non-security support*

Defence is strongly committed to contributing to Canadian society in non-operational roles. The program will provide supports to develop national competency in defence issues and to the whole of government approach by sharing information with other government departments and non-governmental organizations. This may include the provision of grants to researchers to generate knowledge related to defence issues or provide meteorological or mapping information to other government departments in the interest of information sharing on horizontal initiatives.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Canadian Forces Grievance Board**

### **Strategic Outcome**

The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances.

### **Program Activity Descriptions**

#### *Review Canadian Forces grievances*

The Chief of the Defence Staff refers grievances as prescribed under Queen's Regulations and Orders for the Canadian Forces as well as every grievance concerning a decision or an act of the Chief of the Defence Staff in respect of a particular officer or non-commissioned member to the Board for its findings and recommendations. The Board conducts objective and transparent reviews of grievances with due respect to fairness and equity for each member of the Canadian Forces, regardless of rank or position. It ensures that the rights of military personnel are considered fairly throughout the process and that its Board Members act in the best interest of the parties concerned. The findings and recommendations it issues are not only based in law but form precedents that may facilitate change within the Canadian Forces. As an administrative tribunal designed to review grievances, the Board must ensure that its recommendations comply with the law and can be implemented in accordance with its enabling legislation, relevant human rights legislation and the *Canadian Charter of Rights and Freedoms*.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.



## Communications Security Establishment

### Strategic Outcome

CSEC's foreign signals intelligence and technical security capabilities advance and protect Canada's vital interests.

### Program Activity Descriptions

#### *Situational Awareness*

The government of Canada and Defence require an accurate and timely security picture and comprehensive situational awareness and threat knowledge for Canada and abroad. This program will provide credible, reliable and sustained intelligence services to Defence in support of decision making and military operations, as well as, support to other government departments in the defence and security of Canada. Work activities include geospatial intelligence, imagery intelligence, signals intelligence, and counter intelligence. The program also ensures the acquisition and use of information from the global information infrastructure to provide foreign intelligence to support Government of Canada intelligence priorities. This is accomplished through the collection, dissemination and analysis of electronic information. The program will ensure the provision of advice, guidance and services to help protect electronic information and information infrastructures of importance to the Government of Canada as well as technical and operational assistance to federal law enforcement and security agencies in the performance of their lawful duties.

### Military Police Complaints Commission

#### Strategic Outcome

Conduct complaints against the Military Police and interference complaints by the Military Police are resolved in a fair and timely manner and recommendations made are implemented by the Department of National Defence and/or the Canadian Forces.

## Program Activity Descriptions

### *Complaints resolution*

This program aims to successfully resolve complaints about the conduct of military police members as well as complaints of interference with military police investigations by overseeing and reviewing all complaints received. This program is necessary to help the military police to be as effective and as professional as possible in their policing duties and functions.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

## Program Activity Descriptions

### *Internal services*

See introductory text.

## Office of the Communications Security Establishment Commissioner

### Strategic Outcome

The Communications Security Establishment Canada performs its duties and functions in accordance with the laws of Canada and with due regard for the privacy of Canadians.

## Program Activity Descriptions

### *The Communications Security Establishment Canada review program*

The program activity provides independent review by the Office of the Communications Security Establishment Commissioner of the lawfulness of the activities of the Communications Security Establishment Canada. The core functions of this program consist in reviewing the Communications Security Establishment Canada's

activities to ensure they comply with the laws of Canada in general and, in particular, the *Canadian Charter of Rights and Freedoms*, the *National Defence Act*, the *Criminal Code* and the *Privacy Act*. If the commissioner believes that an activity of the Communications Security Establishment of Canada carried out under its foreign intelligence or its information technology security mandates may not be in compliance with the law, he/she is required to inform the Minister of National Defence and the Attorney General of Canada, accordingly. Through this program activity, and in response to any complaint filed by Canadian citizens and permanent residents of Canada, the commissioner may undertake any investigation that he/she considers necessary. In addition, the commissioner has a duty under the *Security of Information Act* to receive information from persons who are permanently bound to secrecy if they wish to claim a public interest defence for divulging classified information (referred to in the Act as special operational information) about the Communications Security Establishment Canada.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

## Program Activity Descriptions

### *Internal services*

See introductory text.

## Disposition of authorities

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	14,964,971,433	...	...	14,964,971,433	1	Operating expenditures				
					1b	Transfer of \$46,007,824 from National Defence Vote 5, \$3,181,825 from Public Works and Government Services Vote 1, \$1,200,000 from Fisheries and Oceans Vote 1, \$868,358 from Industry Vote 95, \$655,588 from Treasury Board Vote 20 and \$468,000 from Industry Vote 80				
...	...	5,350,225	...	5,350,225	1c	Transfer of \$156,566,571 from National Defence Vote 5 and \$222,300 from Foreign Affairs and International Trade Vote 1				
			1,200,000	1,200,000	1	Transfer from: Vote 1 (Fisheries and Oceans) Vote 1 (Foreign Affairs and International Trade)				
...	...	...	222,300	222,300		Vote 1 (Public Works and Government Services)				
...	...	...	3,181,825	3,181,825		Vote 5				
...	...	...	202,574,395	202,574,395		Vote 20 (Treasury Board)				
...	...	...	655,588	655,588		Vote 80 (Industry)				
...	...	...	468,000	468,000		Vote 95 (Industry)				
...	...	...	868,358	868,358		TB Vote 15 <sup>(1)</sup>				
...	...	...	8,656,350	8,656,350		TB Vote 25 <sup>(1)</sup>				
...	...	...	377,198,385	377,198,385		TB Vote 30 <sup>(1)</sup>				
...	...	...	53,622,935	53,622,935		TB Vote 33 <sup>(1)</sup>				
...	...	...	66,311,055	66,311,055		Transfer to: Vote 1 (Fisheries and Oceans) Vote 1 (Foreign Affairs and International Trade)				
...	...	...	(30,000)	(30,000)		Vote 5 (Atlantic Canada Opportunities Agency)				
...	...	...	(2,111,700)	(2,111,700)		Vote 10 (Fisheries and Oceans)				
...	...	...	(1,917,315)	(1,917,315)		Vote 10 (Indian Affairs and Northern Development)				
...	...	...	(100,000)	(100,000)		Vote 25 (Environment)				
...	...	...	(163,520)	(163,520)		Vote 25 (Health)				
...	...	...	(200,000)	(200,000)		Vote 40 (Health)				
...	...	...	(220,000)	(220,000)		Vote 65 (Industry)				
...	...	...	(305,000)	(305,000)		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>				
...	...	...	(100,000)	(100,000)		Deemed appropriations to Communications Security Establishment <sup>(3)</sup>				
...	...	...	(107,495,584)	(107,495,584)		Total—Vote 1	15,039,558,546	378,369,916	...	14,759,621,065
...	14,964,971,433	5,350,226	447,606,803	15,417,928,462						

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## Disposition of authorities

Available from previous years	Source of authorities			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)			Available for use in subsequent years			Used in the previous year
\$	Main Estimates	Supplementary Estimates	As shown in	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
10,906,009	...	...	...	2,534	2,534	(S)	2,534	...	...	...	...	...	...	...	...	2,408
10,906,009	...	...	...	26,316,208	37,222,217	(S)	20,497,864	...	...	...	...	...	16,724,353	...	...	11,000,773
10,906,009	21,293,330,013	5,427,744	408,461,043	21,718,124,809			20,218,757,861	1,482,642,595	20,218,757,861	1,482,642,595	20,218,757,861	1,482,642,595	16,724,353	20,298,256,784		
78,849,313	...	...	...	...	78,849,313	L11c	(6,970,502)	...	(6,970,502)	...	...	...	85,819,815	(3,769,446)		
10,906,009	21,293,330,013	5,427,744	408,461,043	21,718,124,809		Total Department— Budgetary Non-budgetary	20,218,757,861	1,482,642,595	20,218,757,861	1,482,642,595	20,218,757,861	1,482,642,595	16,724,353	20,298,256,784		
78,849,313	...	...	...	...	78,849,313		(6,970,502)	...	(6,970,502)	...	...	...	85,819,815	(3,769,446)		
<b>Canadian Forces Grievance Board</b>																
...	6,059,621	...	...	...	6,059,621	15	...	...	...	...	...	...	...	...	...	4,954,831
...	...	...	...	4,575	4,575		...	...	...	...	...	...	...	...	...	570,814
...	...	...	...	302,669	302,669		...	...	...	...	...	...	...	...	...	756
...	...	...	...	473,324	473,324		...	...	...	...	...	...	...	...	...	...
...	6,059,621	...	...	780,568	6,840,189	(S)	5,727,601	1,112,588	5,727,601	1,112,588	...	...	...	...	...	...
...	623,452	...	...	45,958	669,410		669,410	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...
...	6,683,073	...	...	826,526	7,509,599		6,397,011	1,112,588	6,397,011	1,112,588	...	...	...	5,526,401		...
<b>Communications Security Establishment <sup>(1)</sup></b>																
...	...	...	...	...	...	17	...	...	...	...	...	...	...	...	...	...
...	...	...	...	154,709,269	154,709,269		...	...	...	...	...	...	...	...	...	...
...	...	...	...	113,598,987	113,598,987		...	...	...	...	...	...	...	...	...	...
...	...	...	...	3,848,058	3,848,058		...	...	...	...	...	...	...	...	...	...
...	...	...	...	272,156,314	272,156,314	(S)	239,420,258	32,736,056	239,420,258	32,736,056	...	...	...	...	...	...
...	...	...	...	12,436,322	12,436,322	(S)	12,436,322	...	12,436,322	...	...	...	...	...	...	...
...	...	...	...	5,860	5,860		...	...	...	...	...	...	5,860	...	...	...
...	...	...	...	284,598,496	284,598,496		251,856,580	32,736,056	251,856,580	32,736,056	...	...	5,860	...	...	...





## Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land readiness— Budgetary	3,788,275,719	3,603,167,716	27,908,560	46,401,654	...	...	...	...	29,746,166	23,270,525	...	...	...	...	3,786,438,113	3,626,298,845	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,870,365	(548,957)	...	(548,957)
Joint and common readiness— Budgetary	2,170,533,396	2,207,718,554	165,666,620	141,903,958	1,100,000	1,480,000	...	...	12,737,381	13,323,413	...	...	...	...	184,134,350	2,337,399,099	...	(16,277,996)
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Maritime readiness— Budgetary	2,271,224,316	2,248,868,963	32,428,676	63,935,483	...	...	...	...	13,937,032	15,084,456	...	...	...	...	(38,267,665)	2,289,715,960	2,297,719,990	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,382,970	(38,267,665)	3,382,970
Aerospace readiness— Budgetary	1,959,549,545	1,878,639,919	33,062,255	48,250,473	...	...	...	...	16,668,311	18,399,788	...	...	...	...	(10,194,777)	1,975,943,489	1,908,490,604	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	901,247	(10,194,777)	901,247
Equipment acquisition and disposal	293,560,985	263,659,175	2,916,033,127	2,117,946,924	...	...	...	...	23,769	2,501	...	...	...	...	...	3,209,570,343	2,381,603,598	...
Recruiting of personnel and initial training— Budgetary	1,479,337,053	1,067,492,542	2,609,715	6,013,445	...	...	...	...	4,044,063	2,181,910	...	...	...	...	776,240	1,477,902,705	1,071,324,077	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(38,622)	776,240	(38,622)
Real property and informatics infrastructure acquisition and disposal	34,206,384	38,396,723	614,476,359	440,984,071	2,375,000	3,748,645	...	...	112,653	183,911	...	...	...	...	...	652,318,735	481,571,883	...
Defence science and technology	320,981,866	377,515,425	14,986,850	23,537,846	121,200	121,200	...	...	2,438,244	1,349,498	...	...	...	...	...	333,651,672	399,824,973	...
International peace, stability and security— Budgetary	1,901,547,843	1,887,221,089	319,450,757	73,179,356	214,752,001	182,005,455	...	...	213,603,618	161,732,857	...	...	...	...	(36,280,737)	2,222,146,983	1,980,673,043	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,207,319	(36,280,737)	3,207,319
Situational awareness— Budgetary	405,274,241	488,506,279	113,747,908	111,146,357	...	...	...	...	1,226,276	193,795	...	...	...	...	...	517,795,873	599,458,841	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,002,403	(11,339,033)	1,002,403
Canadian peace, stability and security	274,573,474	327,214,214	16,135,168	1,559,041	8,781,855	8,286,759	...	...	230,144	143,066	...	...	...	...	...	299,260,353	336,916,948	...
Continental peace, stability and security— Budgetary	224,367,948	202,022,454	3,180,494	740,141	...	...	...	...	16,928,997	182,781	...	...	...	...	...	210,619,445	202,579,814	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,435,218	(16,234,985)	1,435,218

Defence team personnel support—												
Budgetary	885,659,932	1,046,862,612	21,253,973	59,031,523	4,762,993	103,670,986	107,734,239	...	...	808,005,912	1,002,922,888	
Non-budgetary	...	...	...	...	...	...	...	385,555	(34,084)	385,555	(34,084)	
Canadian identity	356,104,206	354,002,787	15,053,284	14,751,514	1,254,000	300,880	155,109	...	...	372,110,610	369,853,192	
Environmental protection and stewardship	186,649,201	117,498,991	1,128,817	1,369,258	8,915,000	115,812	122,504	...	...	196,577,206	126,245,745	
Non-security support	6,487,213	15,890,111	105,181	48,125	2,600,001	868,023	962,410	...	...	8,324,372	17,316,541	
Internal services	1,066,834,553	1,017,710,704	25,606,905	104,432,375	...	59,641,055	43,585,299	...	...	1,032,800,403	1,078,557,780	
Sub-total—												
Budgetary	17,625,167,875	17,142,388,258	4,322,834,649	3,255,231,544	246,415,695	476,293,410	388,608,062	...	...	21,718,124,809	20,218,757,861	
Non-budgetary	...	...	...	...	...	...	...	78,849,313	(6,970,502)	78,849,313	(6,970,502)	
Revenues netted against expenditures	(476,293,410)	(388,608,062)	...	...	...	(476,293,410)	(388,608,062)	...	...	...	...	
Total Department—												
Budgetary	17,148,874,465	16,753,780,196	4,322,834,649	3,255,231,544	246,415,695	...	...	...	...	21,718,124,809	20,218,757,861	
Non-budgetary	...	...	...	...	...	...	...	78,849,313	(6,970,502)	78,849,313	(6,970,502)	
Canadian Forces Grievance Board												
Review Canadian Forces grievances	4,716,758	4,000,698	...	...	...	...	...	...	...	4,716,758	4,000,698	
Internal services	2,792,841	2,396,313	...	...	...	...	...	...	...	2,792,841	2,396,313	
Total Agency—Budgetary												
	7,509,599	6,397,011	...	...	...	...	...	...	...	7,509,599	6,397,011	
Communications Security Establishment												
Situational awareness	284,598,496	251,856,580	...	...	...	...	...	...	...	284,598,496	251,856,580	
Total Agency—Budgetary												
	284,598,496	251,856,580	...	...	...	...	...	...	...	284,598,496	251,856,580	
Military Police Complaints Commission												
Complaints resolution	4,359,943	2,715,375	...	...	...	...	...	...	...	4,359,943	2,715,375	
Internal services	1,675,242	2,207,545	...	...	...	...	...	...	...	1,675,242	2,207,545	
Total Agency—Budgetary												
	6,035,185	4,922,920	...	...	...	...	...	...	...	6,035,185	4,922,920	
Office of the Communications Security Establishment Commissioner												
The Communications Security Establishment Canada review program	1,558,934	1,052,044	...	...	...	...	...	...	...	1,558,934	1,052,044	
Internal services	804,492	890,384	...	...	...	...	...	...	...	804,492	890,384	
Total Agency—Budgetary												
	2,363,426	1,942,428	...	...	...	...	...	...	...	2,363,426	1,942,428	
Total Ministry—												
Budgetary	17,449,381,171	17,018,899,135	4,322,834,649	3,255,231,544	246,415,695	...	...	...	...	22,018,631,515	20,483,876,800	
Non-budgetary	...	...	...	...	...	...	...	78,849,313	(6,970,502)	78,849,313	(6,970,502)	

## Source of authorities

Available from previous years	Source of authorities				Adjustments, warrants and transfers	Total available for use	Department Grants	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year			
	As shown in			Used in the current year								Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates												
\$	\$	\$	\$	\$	\$			\$	\$	\$	\$			
...	...	1	2,500,000	2,500,001	Security and Defence Forum grant program	2,240,715	259,286	...	2,270,895	...	2,270,895			
...	1,500,000	...	...	1,500,000	Named grant to the Institute for Environmental Monitoring and Research	1,500,000	...	...	1,500,000	...	1,500,000			
...	418,000	...	...	418,000	Class Grant program to the national offices of the Cadet Leagues of Canada:	418,000	...	...	409,000	...	409,000			
...	418,000	...	...	418,000	Navy League of Canada	418,000	...	...	409,000	...	409,000			
...	418,000	...	...	418,000	Army Cadet League of Canada	418,000	...	...	409,000	...	409,000			
...	100,000	...	...	100,000	Air Cadet League of Canada	100,000	...	...	100,000	...	100,000			
...	...	...	...	...	Conference of Defence Associations named grant program	...	...	...	...	...	...			
...	44,400	...	518	44,918	(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan	44,918	...	...	45,320	...	45,320			
...	25,000	...	(25,000)	...	Civil pensions and annuities: Mr. R P Thompson	...	...	...	7,194	...	7,194			
...	25,300	...	...	25,300	Grant to the Royal Canadian Naval Benevolent Fund	25,300	...	...	25,300	...	25,300			
...	2,948,700	1	2,475,518	5,424,219	Total—Grants	5,164,933	259,286	...	5,175,709	...	5,175,709			
Contributions														
North Atlantic Treaty Organization contribution program:														
...	118,807,000	1	...	118,807,001	NATO Military budget (NATO programs)	102,879,072	15,927,929	...	138,771,276	...	138,771,276			
...	65,675,000	...	(43,608,250)	22,066,750	NATO Security investment program (NATO programs)	12,122,106	9,944,644	...	78,850,762	...	78,850,762			
...	8,476,000	...	...	8,476,000	NATO Airborne Early Warning and Control Program Management Agency (NATO major activities)	2,898,917	5,577,083	...	9,175,506	...	9,175,506			
...	10,000,000	...	41,133,250	51,133,250	NATO Alliance Ground surveillance System (NATO major activities)	51,133,250	...	...	4,182,858	...	4,182,858			
...	2,669,000	...	...	2,669,000	NATO other activities	2,205,332	463,668	...	2,195,383	...	2,195,383			
...	5,450,000	...	(1,701,355)	3,748,645	Contributions in support of the Capital assistance program	2,375,000	1,373,645	...	306,570	...	306,570			
...	11,600,000	...	...	11,600,000	Contributions in support of the Military training and cooperation program	10,766,777	833,223	...	10,842,568	...	10,842,568			
...	5,005,914	...	(1,124,611)	3,881,303	(S) Payments under the <i>Supplementary Retirement Benefits Act</i>	3,881,303	...	...	4,492,604	...	4,492,604			



...	4,000,000	...	1,701,355	5,701,355	Contribution program in support of the Search and Rescue New Initiatives Fund	5,701,355	...	4,028,117
...	2,890,500	...	...	2,890,500	Contribution to the Civil Air Search and Rescue Association	2,395,404	495,096	2,837,401
...	1,054,026	...	(242,554)	811,472	(S) Payments under Parts I-IV of the <i>Defence Services Pension Continuation Act</i>	811,472	...	929,668
...	190,000	...	...	190,000	COSPAS-SARSAT Secretariat contribution program	190,000	...	190,000
...	121,200	...	...	121,200	Contribution to the Biological and Chemical Defence Review Committee	121,200	...	37,241
...	7,415,000	...	...	7,415,000	Contribution program in support of the remediation of the former Mid-Canada line radar sites in Ontario	6,000,000	1,415,000	3,457,000
...	1,480,000	...	...	1,480,000	Canadian Association of Physician Assistants contribution program	1,100,000	380,000	857,946
...	244,833,640	1	(3,842,165)	240,991,476	Total—Contributions	204,581,188	36,410,288	261,154,900
...	247,782,340	2	(1,366,647)	246,415,695	Total Ministry	209,746,121	36,669,574	266,330,609

(S) Statutory transfer payment.

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Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Land readiness			
Recovery from members	24,390,471	18,525,878	25,203,486
Recovery from other government departments (OGD's)	491,793	511,923	570,302
Recovery from other governments/ UN/NATO	5,308	21,892	...
Other recoveries	4,858,594	4,210,832	3,823,069
	29,746,166	23,270,525	29,596,857
Joint and common readiness			
Recovery from members	6,740,928	8,305,071	6,565,417
Recovery from other governments departments (OGD's)	3,190,849	1,674,894	3,205,156
Recovery from other governments/ UN/NATO	945	36,315	2,138
Other recoveries	2,804,659	3,307,133	2,709,821
	12,737,381	13,323,413	12,482,532
Maritime readiness			
Recovery from members	5,185,019	5,180,158	5,862,872
Recovery from other government departments (OGD's)	2,204,520	2,181,342	2,261,541
Recovery from other governments/ UN/NATO	482,346	608,660	1,248,089
Other recoveries	6,065,147	7,114,296	4,874,542
	13,937,032	15,084,456	14,247,044
Aerospace readiness			
Recovery from members	4,529,485	5,558,066	4,918,424
Recovery from other government departments (OGD's)	721,974	523,332	400,699
Recovery from other governments/ UN/NATO	1,160,030	705,123	2,513,774
Other recoveries	10,256,822	11,613,267	9,252,694
	16,668,311	18,399,788	17,085,591
Equipment acquisition and disposal			
Recovery from other government departments (OGD's)	8,696	19	138
Other recoveries	15,073	2,482	...
	23,769	2,501	138
Recruiting of personnel and initial training			
Recovery from members	2,277,412	631,229	1,328,877
Recovery from other government departments (OGD's)	81,344	48,921	29,376
Recovery from other governments/ UN/NATO	525,888	1,322,940	1,066,176
Other recoveries	1,159,419	178,820	372,952
	4,044,063	2,181,910	2,797,381
Real property and informatics infrastructure acquisition and disposal			
Recovery from other government departments (OGD's)	5,559	22,383	5,135
Recovery from other governments/ UN/NATO	...	64	...
Other recoveries	107,094	161,464	97,866
	112,653	183,911	103,001
Defence science and technology			
Recovery from other government departments (OGD's)	241,703	13,607	55,054
Recovery from other governments/ UN/NATO	275,013	64	265,337
Other recoveries	1,921,528	1,335,827	2,062,252
	2,438,244	1,349,498	2,382,643
International peace, stability and security			
Recovery from members	3,228,035	902,603	7,631,374
Recovery from other governments departments (OGD's)	8,980,941	8,672,045	7,885,794
Recovery from other governments/ UN/NATO	199,620,667	136,065,096	168,671,157
Other recoveries	1,773,975	16,093,113	3,152,205
	213,603,618	161,732,857	187,340,530

# Details of Respendable Amounts—Continued

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year		Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$		\$	\$	\$
Situational awareness				Canadian identity			
Recovery from members	50	321	7	Recovery from members	49,810	38,297	45,349
Recovery from other governments	1,200,189	61,962	335,209	Recovery from other governments	11,414	12,476	11,878
departments (OGD's)	26,037	131,512	378,833	Recovery from other governments/ UN/NATO	145	129	...
Other recoveries	1,226,276	193,795	714,049	Other recoveries	239,511	104,207	86,963
					300,880	155,109	144,190
Canadian peace, stability and security				Environment protection and stewardship			
Recovery from members	450	1,633	64	Recovery from members	3,832	746	247
Recovery from other governments	73,920	8,051	16,960	Recovery from other governments	22,391	15,158	19,473
departments (OGD's)	...	...	30,459	departments (OGD's)	89,589	106,600	56,646
Recovery from other governments/ UN/NATO	155,774	133,382	98,780	Other recoveries	115,812	122,504	76,366
Other recoveries	230,144	143,066	146,263				
				Non-security support			
Continental peace, stability and security				Recovery from other governments	325,000	283,903	266,023
Recovery from members	417,850	203	496,528	departments (OGD's)	518,180	643,415	1,190,533
Recovery from other governments	34,120	11,021	10,494	Recovery from other governments/ UN/NATO	24,843	35,092	43,441
departments (OGD's)	15,519,930	24,747	61,299	Other recoveries	868,023	962,410	1,499,997
Recovery from other governments/ UN/NATO	957,097	146,810	137,555				
Other recoveries	16,928,997	182,781	705,876	Internal services			
				Recovery from members	10,677,734	11,116,249	10,921,392
Defence team personnel support				Recovery from other governments	660,159	583,343	740,934
Recovery from members	98,852,502	95,199,006	96,922,091	departments (OGD's)	998,285	1,212,770	2,358,498
Recovery from other governments	24,240	108,259	108,165	Recovery from other governments/ UN/NATO	47,304,877	30,672,937	27,109,509
departments (OGD's)	582	257	...	Other recoveries	59,641,055	43,585,299	41,130,333
Recovery from other governments/ UN/NATO	4,793,662	12,426,717	7,484,906				
Other recoveries	103,670,986	107,734,239	104,515,162	Total budgetary	476,293,410	388,608,062	414,967,953

## Details of Respendable Amounts—Concluded

	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
<b>Non-budgetary (respendable receipts)</b>				
Land readiness	33,076,653	33,076,653	...	...
Joint and common readiness	21,853,199	21,853,199	...	...
Maritime readiness	18,559,547	18,559,547	...	...
Aerospace readiness	14,853,309	14,853,309	...	...
Equipment acquisition and disposal	16,961,547	16,961,547	...	...
Recruiting of personnel and initial training	9,371,315	9,371,315	...	...
Real property and informatics infrastructure acquisition and disposal	4,593,827	4,593,827	...	...
Defence science and technology	3,527,523	3,527,523	...	...
International peace, stability and security	16,734,088	16,734,088	...	...
Situational awareness	4,978,873	4,978,873	...	...
Canadian peace, stability and security	2,701,336	2,701,336	...	...
Continental peace, stability and security	1,707,355	1,707,355	...	...
Defence team personal support	8,521,181	8,521,181	...	...
Canadian identity	3,121,502	3,121,502	...	...
Environment protection and stewardship	1,717,661	1,717,661	...	...
Non-security support	151,074	151,074	...	...
Internal services	10,857,430	10,857,430	...	...
Generate and sustain relevant, responsive and effective combat-capable integrated forces	...	...	...	206,813,823
<b>Total non-budgetary</b>	<b>173,287,420</b>	<b>173,287,420</b>	<b>206,813,823</b>	<b>206,813,823</b>
<b>Total Ministry—Budgetary</b>	<b>476,293,410</b>	<b>388,608,062</b>	<b>414,967,953</b>	<b>414,967,953</b>
<b>Non-budgetary</b>	<b>173,287,420</b>	<b>173,287,420</b>	<b>206,813,823</b>	<b>206,813,823</b>

## Revenues

	Current year		Previous year	
	\$	\$	\$	\$
<b>Department</b>				
<b>Other revenues—</b>				
Return on investments—				
Other accounts—				
Interest on loans to employees posted abroad	259,327	528,289		
Interest earned from funds on deposit with suppliers/banks	(279,708)	297,804		
Security deposit (outside Canada posting)	11,205	6,009		
	(9,176)	832,102		
Refunds of previous years' expenditures	145,471,769	74,270,513		
Sales of goods and services—				
Lease and use of public property	121,473,221	121,522,910		
Services of a regulatory nature	6,203	8,482		
Services of a non-regulatory nature	165,680,810	190,797,763		
Sales of goods and information products	103,459,998	89,203,103		
Other fees and charges—				
Deferred revenues	(1,104,974)	(9,301,887)		
Revenues from fines	730,930	780,368		
Sundries	10,776,238	12,627,442		
	10,402,194	4,105,923		
	401,022,426	405,638,181		
Proceeds from the disposal of surplus Crown assets	26,316,208	11,741,359		
Miscellaneous revenues—				
Gift to the Crown	...	62		
Includes payments received from United Nations	16,828,490	11,283,577		
	16,828,490	11,283,639		
<b>Total Department</b>	<b>589,629,717</b>	<b>503,765,794</b>		
<b>Canadian Forces Grievance Board</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures	58,518	8,527		
Proceeds from the disposal of surplus Crown assets	...	429		
Miscellaneous revenues	15	15		
<b>Total Agency</b>	<b>58,533</b>	<b>8,971</b>		



# Revenues—Concluded

	Current year	Previous year
	\$	\$
<b>Communications Security Establishment</b>		
<b>Other revenues—</b>		
Sales of goods and services—		
Services of a non-regulatory nature	321,600	...
Other fees and charges	238,700	...
	560,300	...
Proceeds from the disposal of surplus Crown assets	5,860	...
Miscellaneous revenues—		
Interest and Penalties	15	...
Lease and use of public property	1,211	...
Other miscellaneous revenues	23,716	...
	24,942	...
<b>Total Agency</b>	<b>591,101</b>	<b>...</b>
<b>Military Police Complaints Commission</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	83
Adjustments to prior year's payables	113,686	...
	113,686	83
Proceeds from the disposal of surplus Crown assets	27	66
Miscellaneous revenues	...	15
<b>Total Agency</b>	<b>113,713</b>	<b>164</b>
<b>Ministry Summary</b>		
<b>Other revenues—</b>		
Return on investments	(9,176)	832,102
Refunds of previous years' expenditures	145,643,973	74,279,123
Sales of goods and services	401,582,726	405,638,181
Proceeds from the disposal of surplus Crown assets	26,322,095	11,741,854
Miscellaneous revenues	16,853,447	11,283,669
<b>Total Ministry</b>	<b>590,393,064</b>	<b>503,774,929</b>



# SECTION 19

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Natural Resources

### Department

Atomic Energy of Canada Limited

Canadian Nuclear Safety Commission

National Energy Board

Northern Pipeline Agency

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Department**

#### **Strategic Outcome**

Natural resources sectors are internationally competitive, economically productive, and contribute to the social well-being of Canadians.

#### **Program Activity Descriptions**

##### *Economic opportunities for natural resources*

The program activity contains programs designed to promote innovation, investment, and the enhancement of the competitiveness of Canada's natural resources and related products industries through the provision of know-how and tools, including base geo-science information, along with trade promotion and market acceptance, at home and abroad. This group of programs also delivers policies, regulations and legislative work to manage federal responsibilities associated with Canada's oil and natural gas supply, protecting the critical energy infrastructure, and managing statutory program for the Atlantic offshore.

### *Natural resource-based communities*

The program activity is targeted to increasing Canada's knowledge of the impacts of natural resource sector evolution on communities that have a substantial reliance on resource-based industries and to improve the capacity and knowledge for increasing the number of opportunities through value-added products and services. This group of programs is designed to improve the social well-being of Canadians. It is also about promoting Aboriginal and non-Aboriginal participation, improving skills, capacity and community stability through, for example, the Forest community program, the First Nations forestry program, and the Mines Ministers federal/provincial and territorial framework for action.

### **Strategic Outcome**

Canada is a world leader on environmental responsibility in the development and use of natural resources.

#### **Program Activity Descriptions**

##### *Clean energy*

The program activity includes the development and delivery of energy science and technology, policies, programs, legislation and regulations to mitigate air emissions and to reduce other environmental impacts associated with energy production and use. One of the major programs includes the suite of initiatives on clean energy announced under the banner of ecoENERGY, which is intended to increase production of low impact renewable energy; encourage and assist Canadians to improve their energy use in all of the major end-use sectors; and to accelerate the development and market readiness of technology solutions to reduce environmental impacts associated with the production and use of energy.

### *Ecosystem risk management*

The program activity includes programs that help to understand the risks to our environment and the protection of critical resources such as groundwater. A major initiative is the federal response to the mountain pine beetle (MPB) infestation which aims to mitigate the spread of the MPB that threatens Canada's boreal forest.

### **Strategic Outcome**

Natural resources knowledge, landmass knowledge and management systems strengthen the safety and security of Canadians and the stewardship of Canada's natural resources and lands.

### **Program Activity Descriptions**

#### *Natural resources and landmass knowledge and systems*

The program activity carries out the Minister's obligation to provide a property rights infrastructure on all lands for which the department has this responsibility, along with the provision and access to accurate and precise geographic information on the Canadian landmass. This program also provides relevant, accurate, timely and accessible knowledge with a view to increasing collaborative efforts with other jurisdictions in key areas (i.e., regulatory efficiency) to generate improved approaches to shared issues and lead to significant benefits to advance the interests of natural resources sector both domestically and at the international level.

#### *Adapting to a changing climate and hazard risk management*

The program activity provides geoscience and geospatial information that contributes to the reduction of risks from natural hazards, such as earthquakes, tsunamis and flood, as well as hazards arising from human



activities, and works with front-line responders to provide geographical information in the event of an emergency. The program activity also provides information that will help Canadians mitigate and adapt to the effects of a changing climate.

#### *Geomatics Canada Revolving Fund*

The Geomatics Canada Revolving Fund was established under *Appropriation Act No. 3 in 1993-94*. The fund allows Geomatics Canada to shift the costs from taxpayers at large to specific users who benefit directly from the goods and services provided. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market. As part of the Revolving Fund, NRCan produces accurate aeronautical charts and publications for NavCanada as an essential contribution to the safety and security of the traveling public and Canadians.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

#### **Atomic Energy of Canada Limited**

##### **Strategic Outcome**

Be the top worldwide nuclear products and services company. Protect the health and safety of the public, our employees and the environment. Minimize nuclear legacy obligations for future generations.

#### **Program Activity Descriptions**

##### *Facilities and nuclear operations*

This program activity supports the operations of Atomic Energy of Canada Limited (AECL) and requires major facilities such as reactors, experimental loops, hot cells and waste management plants.

##### *Research and development*

Research and development undertaken to maintain and enhance Canada's scientific and technological expertise in support of the production of environmentally friendly and cost effective CANDU nuclear generated electricity as well as other important peaceful applications of nuclear technologies in areas such as medicine. In particular it involves the maintenance of the intellectual property that has been developed over a period of sixty years covering basic knowledge of: materials, reactor physics, chemistry, critical components, radiation, and the environment; that could have an impact on the safety, licensing and design basis of CANDU technology.

#### **Canadian Nuclear Safety Commission**

##### **Strategic Outcome**

Safe and secure nuclear installations and processes used solely for peaceful purposes and public confidence in the nuclear regulatory regime's effectiveness.

#### **Program Activity Descriptions**

##### *Compliance program*

The compliance program is in place to ensure that CNSC licensees exhibit a high level of compliance with the CNSC's regulatory framework. This program enables the CNSC to provide regulatory assurance to Canadians of the continuing compliance and safety performance of licensees.

This program activity's funding is used for the promotion of compliance, safety culture and common safety values, compliance audits, inspections, and enforcement actions.

##### *Licensing and certification program*

The licensing and certification program is in place to issue licenses or certify persons or organizations to conduct nuclear-related activities in Canada.

With this program activity's funding, the CNSC obtains evidence of applicant licensees' ability to operate safely and comply with all regulatory requirements, including nuclear safeguards and non-proliferation.

The CNSC undertakes this work to obtain assurance that nuclear activities and facilities in Canada are conducted with adequate provision for protection of health, safety, security and the environment and the fulfillment of commitments to the peaceful use of nuclear energy.

##### *Regulatory framework program*

The Regulatory framework program is in place to ensure that Canadians in general, and licensees in particular, have a clear and pragmatic regulatory framework for the nuclear industry in Canada.

Funds are used to develop and make amendments to the *Nuclear and Safety Control Act*, regulations under the Act, regulatory and guidance documents, the Safeguards Agreement and Additional Protocol between

Canada and the International Atomic Energy Agency, and Canada's bilateral Nuclear Cooperation Agreements to provide the basis for regulating the nuclear industry in order to protect the health, safety, security of Canadians and the environment, and to implement Canada's international commitments on the peaceful use of nuclear energy.

The CNSC also administers the *Nuclear Liability Act* and, as a responsible authority under the *Canadian Environmental Assessment Act*, carries out environmental assessments for nuclear projects in accordance with this legislation.

#### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

*Internal services*

See introductory text.

#### National Energy Board

#### Strategic Outcome

Safe and secure pipelines and power lines built and operated in a manner that protects the environment and enables efficient energy markets.

#### Program Activity Descriptions

*Energy regulation program*

This program provides the Canadian public, project proponents and other government agencies with regulation of international and designated interprovincial power lines; construction, operations, and tolls and tar-

iffs on international and interprovincial pipelines; energy trade; and exploration and development in certain frontier and offshore areas. The companies that are regulated by the Board create wealth for Canadians through the transport of oil, natural gas and natural gas liquids, and through the export of hydrocarbons and electricity. As a regulatory agency, the Board's role is to help create a framework which allows these economic activities to occur when they are in the public interest. The public interest is inclusive of all Canadians and refers to a balance of economic, environmental and social interests that change as society's values and preferences evolve over time.

*Energy information program*

The program provides the Board, industry, policy makers, and the Canadian public with energy industry and market surveillance, including the outlook for supply and demand of energy commodities in Canada, to assist in decision making regarding energy infrastructure and markets. This program meets requirements under Part II of the *National Energy Board Act* by informing Canadians on energy market developments and issues related to the Board's regulatory mandate, which are primarily in the gas, oil and electricity market sectors, and under Part VI of the *National Energy Board Act* by providing market analysis to determine whether Canadians are able to access energy at fair market prices.

#### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

*Internal services*

See introductory text.

#### Northern Pipeline Agency

#### Strategic Outcome

The planning and construction of the Canadian portion of the Alaska highway gas pipeline project is efficient and expeditious while ensuring environmental protection and social and economic benefits for Canadians.

#### Program Activity Descriptions

*Oversee the planning and construction of the Canadian portion of the Alaska highway gas pipeline*

Regulate the planning and construction of the Canadian portion of the Alaska highway gas pipeline.

#### Program Activity Descriptions

*Internal services*

See introductory text.

# Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
...	569,941,887	...	...	<b>Department</b>			
...	...	129,400,000	...	1 Operating expenditures			
...	...	...	...	1a Operating expenditures			
...	...	100,432,549	...	1b Transfer of \$2,111,289 from Natural Resources Vote 5			
...	...	...	...	1c Transfer of \$400,000 from Natural Resources Vote 25 and \$100,000 from Treasury Board Vote 1			
...	...	1	...	Transfer from: Vote 1 (Treasury Board)			
...	...	...	100,000	Vote 5			
...	...	2,111,289	...	Vote 25			
...	...	400,000	...	TB Vote 15 <sup>(1)</sup>			
...	...	98,126	...	TB Vote 25 <sup>(1)</sup>			
...	...	32,964,527	...	TB Vote 30 <sup>(1)</sup>			
...	...	29,286,537	...	Transfer to: Vote 1 (Foreign Affairs and International Trade)			
...	...	(94,200)	...	Vote 1 (Industry)			
...	...	(15,000)	...	Vote 1 (Public Works and Government Services)			
...	...	(146,532)	...	Vote 5			
...	...	(2,700,000)	...	Vote 25			
...	...	(2,000,000)	...	Vote 60 (Industry)			
...	...	(220,600)	...	Vote 65 (Industry)			
...	...	(248,100)	...	Vote 75 (Industry)			
...	...	(30,000)	...	Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>			
...	...	(14,687,547)	...	Total—Vote 1	755,418,094	89,174,843	819,599,924
...	569,941,887	229,832,550	44,818,500	Capital expenditures	...	...	...
...	13,892,000	...	...	5a Transfer of \$902,000 from Natural Resources Vote 1			
...	...	6,000,000	...	5b Transfer of \$2,700,000 from Natural Resources Vote 1, and \$3,057,000 from National Defence Vote 5			
...	...	1	...	5c Transfer of \$220,000 from National Defence Vote 5			
...	...	1	...	Transfer from: Vote 1			
...	...	...	2,700,000	Vote 5 (National Defence)			
...	...	...	3,277,000	Transfer to Vote 1			
...	...	...	(2,111,289)	Total—Vote 5	21,361,585	2,396,128	21,220,057
...	13,892,000	6,000,002	3,865,711		...	...	...

## Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (over)expended	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	1,267,522,960	...	...	1,267,522,960	10	Grants and contributions			
...	...	449,865,000	...	449,865,000	10b	Grants and contributions			
...	...	1	...	1	10c	Transfer of \$100,000 from Natural Resources			
...	...	...	100,000	100,000		Vote 25			
...	...	...	(1,000,000)	(1,000,000)		Transfer from Vote 25			
...	1,267,522,960	449,865,001	(900,000)	1,716,487,961		Transfer to Vote 80 (Industry)			
...	...	...	...	...		Total—Vote 10	1,285,909,038	430,578,923	1,346,549,666
...	58,743,067	...	5,391,745	64,134,812	(S)	Contributions to employee benefit plans			
...	77,516	...	...	77,516	(S)	Minister of Natural Resources—Salary and motor car allowance	64,134,812	...	66,104,298
...	1,423,982,000	(415,758,000)	51,529,176	1,059,753,176	(S)	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	77,516	...	77,638
...	179,663,000	12,131,000	(34,505,114)	157,288,886	(S)	Payments to the Nova Scotia Offshore Revenue Account	1,059,753,176	...	1,227,766,801
...	6,825,000	...	(3,377,187)	3,447,813	(S)	Contribution to the Canada/Newfoundland Off-shore Petroleum Board ( <i>Canada-Newfoundland Atlantic Accord Implementation Act</i> )	157,288,886	...	225,172,847
...	3,400,000	...	(1,159,735)	2,240,265	(S)	Contribution to the Canada/Nova Scotia Offshore Petroleum Board ( <i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i> )	3,447,813	...	6,306,911
...	...	...	1,740,702	1,740,702	(S)	Pursuant to section 2146 of the <i>Job and Economic Growth Act</i> , for the divestiture of Atomic Energy of Canada Limited	2,240,265	...	2,150,940
7,557,416	...	...	...	7,557,416	(S)	Geomatics Canada Revolving Fund	1,740,702	...	...
304,072	...	...	444,202	748,274	(S)	Spending of proceeds from the disposal of surplus Crown assets	448,096	...	(284,746)
...	...	...	43,266	43,266	(S)	Refunds of amounts credited to revenues in previous years	304,742	...	497,956
...	...	...	4,614	4,614	(S)	Collection agency fees	43,266	...	...
...	...	...	...	...	(S)	Appropriations not required for the current year	4,614	...	4,676
7,861,488	3,524,047,430	282,070,553	67,895,880	3,881,875,351		Total Department—Budgetary	3,352,172,605	522,149,894	7,552,852
									4,357,028,968





## Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	7,098,618	...	177,632	7,276,250	(S)	7,276,250	...	...	6,817,822
...	...	...	52	52	(S)	...	...	52	...
...	59,829,450	1	8,125,105	67,954,556		64,375,613	3,578,891	52	58,852,017
Total Agency—Budgetary									
Northern Pipeline Agency									
...	1,203,000	...	...	1,203,000	30				
...	...	1,700,000	...	1,700,000	30b				
...	...	...	60,150	60,150					
...	1,203,000	1,700,000	60,150	2,963,150					
...	125,100	...	(13,182)	111,918	(S)	1,995,695	967,455	...	1,043,034
...	...	...	...	...		111,918	...	...	81,522
...	1,328,100	1,700,000	46,968	3,075,068		2,107,613	967,455	...	1,124,556
...	3,805,611,558	952,246,222	128,235,854	4,893,966,620		4,273,756,078	612,645,134	7,565,408	5,324,696,131
Total Ministry—Budgetary									

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

# Program Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Economic opportunities for natural resources</b>	143,093,450	127,127,062	8,894,112	6,968,443	1,331,886,558	1,308,463,153	2,741,000	3,066,167	...	...	1,481,133,120	1,439,492,491
Natural resource-based communities	145,932	23,288	...	...	...	...	...	...	...	...	145,932	23,288
Clean energy	176,234,623	148,292,306	...	...	1,583,848,766	1,183,860,194	15,091,000	8,838,854	...	...	1,744,992,389	1,323,313,646
Ecosystem risk management	217,792,031	195,136,660	3,105,601	3,017,126	10,257,000	4,126,586	4,434,000	3,197,371	...	...	226,720,632	199,083,001
Natural resources and landmass knowledge	84,828,608	78,573,716	8,762,000	8,574,424	1,020,647	217,647	368,000	130,344	...	...	94,243,255	87,235,443
Adapting to a changing climate and systems	52,979,767	46,687,025	295,000	227,612	11,292,430	11,098,430	9,210,000	7,178,199	...	...	55,357,197	50,834,868
hazard risk management	9,525,526	3,034,903	...	...	...	...	1,968,110	2,590,653	...	...	7,557,416	444,250
Geomatics Canada Revolving Fund	268,211,710	248,360,631	2,701,000	2,573,980	912,700	873,168	100,000	62,161	...	...	271,725,410	251,745,618
Internal services	952,811,647	847,235,591	23,757,713	21,361,585	2,939,218,101	2,508,639,178	33,912,110	25,063,749	...	...	3,881,875,351	3,352,172,605
Sub-total	(33,912,110)	(25,063,749)	...	...	...	...	(33,912,110)	(25,063,749)	...	...	...	...
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...	...
<b>Total Department—Budgetary</b>	<b>918,899,537</b>	<b>822,171,842</b>	<b>23,757,713</b>	<b>21,361,585</b>	<b>2,939,218,101</b>	<b>2,508,639,178</b>	...	...	...	...	<b>3,881,875,351</b>	<b>3,352,172,605</b>
<b>Atomic Energy of Canada Limited—</b>												
<b>Budgetary</b>	<b>799,143,001</b>	<b>719,031,083</b>	...	...	...	...	...	...	...	...	<b>799,143,001</b>	<b>719,031,083</b>
<b>Canadian Nuclear Safety Commission</b>												
Compliance program	43,320,448	38,302,145	...	...	...	...	...	...	...	...	43,320,448	38,302,145
Licensing and certification program	32,348,547	33,124,938	...	...	...	86,252	...	...	...	...	32,348,547	33,211,190
Regulatory framework program	22,169,633	22,166,343	...	...	2,001,763	1,076,763	...	...	...	...	24,171,396	23,243,106
Internal services	42,078,253	41,312,723	...	...	...	...	...	...	...	...	42,078,253	41,312,723
<b>Total Agency—Budgetary</b>	<b>139,916,881</b>	<b>134,906,149</b>	...	...	<b>2,001,763</b>	<b>1,163,015</b>	...	...	...	...	<b>141,918,644</b>	<b>136,069,164</b>

## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>National Energy Board</b>												
Energy regulation program	37,400,908	34,665,620	...	...	1,366,195	201,886	...	...	...	...	38,767,103	34,867,506
Energy information program	8,226,644	8,259,353	...	...	...	...	...	...	...	...	8,226,644	8,259,353
Internal services	20,960,809	21,248,754	...	...	...	...	...	...	...	...	20,960,809	21,248,754
<b>Total Agency—Budgetary</b>	<b>66,588,361</b>	<b>64,173,727</b>	<b>...</b>	<b>...</b>	<b>1,366,195</b>	<b>201,886</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>67,954,556</b>	<b>64,375,613</b>
<b>Northern Pipeline Agency</b>												
Oversee the planning and construction of the canadian portion of the Alaska highway gas pipeline	1,545,068	1,436,102	...	...	1,530,000	671,511	...	...	...	...	3,075,068	2,107,613
<b>Total Agency—Budgetary</b>	<b>1,545,068</b>	<b>1,436,102</b>	<b>...</b>	<b>...</b>	<b>1,530,000</b>	<b>671,511</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>3,075,068</b>	<b>2,107,613</b>
<b>Total Ministry—Budgetary</b>	<b>1,926,092,848</b>	<b>1,741,718,903</b>	<b>23,757,713</b>	<b>21,361,585</b>	<b>2,944,116,059</b>	<b>2,510,675,590</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>4,893,966,620</b>	<b>4,273,756,078</b>



## Transfer Payments

[illegible]

## Contributions

(S) Payments to the Newfoundland Offshore Petroleum

Resource Revenue Fund

(S) Payments to the Nova Scotia Offshore Revenue

Account

Pulp and Paper Green Transformation Program

Contribution program for African model forest

initiative

Contributions in support of ecoENERGY for biofuels

Contributions in support of ecoENERGY for renewable

contributions in support of COOLING & POWER

Clean Energy Fund program

### Clean Energy Fund program

**wind power production incentive contribution program**

Contributions in support of the ecoENERGY technology program

contributions in support of the COOLERS I technology initiative

(S) Contribution to the Canada/Newfoundland and Offshore

**Petroleum Board**  
Contribution to the Canada/Newfoundland Offshore

## Climate change adaptation initiatives

Climate change adaptation initiatives  
Contributions in support of organizations associated with

Contributions in support of organizations associated with research, development and promotion of activities that

research, development and promotion of activities that contribute to departmental objectives

Contributions in support of the Leadership for Environment

Advantage in Forestry (LEAF) initiative

Самуил (1877) *Песни и гимны*

## Transfer Payments—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance		Available for use in subsequent years	Used in the previous year
	\$	Main Estimates	Supplementary Estimates				\$	\$		
...	...	...	13,800,000	(342,000)	13,458,000	13,449,694	8,306	...	...	...
...	4,728,000	...	...	150,000	4,878,000	4,878,000	...	...	...	4,878,000
...	3,900,000	...	...	100,000	4,000,000	3,983,750	16,250	...	...	4,099,000
...	750,000	...	...	...	750,000	197,400	552,600	...	...	573
...	3,400,000	...	...	(1,159,735)	2,240,265	2,240,265	...	...	...	2,150,940
...	...	1,805,000	...	40,000	1,845,000	1,219,358	625,642	...	...	...
...	1,270,000	...	...	...	1,270,000	1,260,179	9,821	...	...	1,607,453
...	1,000,000	...	...	(344,413)	655,587	371,000	284,587	...	...	3,741,498
...	558,000	...	...	...	558,000	533,468	24,532	...	...	649,974
...	23,366,500	...	...	16,856,895	40,223,395	17,748,255	22,475,140	...	...	6,610,884
...	17,400,000	...	...	2,705,000	20,105,000	20,105,000	...	...	...	10,243,703
...	...	9,130,000	...	(8,000,000)	1,130,000	...	1,130,000	...	...	...
...	...	200,000	...	(135,000)	65,000	56,536	8,464	...	...	...
...	...	38,300,000	...	(108,000)	38,192,000	38,071,091	120,909	...	...	...
...	...	...	...	...	...	...	...	...	...	767,166,894
...	2,853,481,960	(341,562,000)	11,703,752	2,523,623,712	2,307,267,394	2,307,267,394	216,356,318	...	...	3,092,155,381
...	2,881,392,960	46,238,001	11,587,140	2,939,218,101	2,508,639,178	2,508,639,178	430,578,923	...	...	3,449,809,165
Canadian Nuclear Safety Commission										
Grants										
...	75,000	...	...	...	75,000	73,300	1,700	...	...	74,629
Grants to enable the research, development and management of activities that contribute to the objectives of the Research and support program										

<b>Contributions</b>									
Contributions to enable the research, development and management of activities that contribute to the objectives of the Research and support program, and the Canadian safeguards support program									
...	770,000	...	231,763	1,001,763	1,003,463	(1,700)	...	620,123	...
...	925,000	...	...	925,000	86,252	838,748	...	...	...
...	1,695,000	...	231,763	1,926,763	1,089,715	837,048	...	620,123	...
...	1,770,000	...	231,763	2,001,763	1,163,015	838,748	...	694,752	...
<b>National Energy Board</b>									
<b>Contributions</b>									
...	1,366,195	...	...	1,366,195	201,886	1,164,309	...	...	...
...	1,366,195	...	...	1,366,195	201,886	1,164,309	...	...	...
<b>National Pipeline Agency</b>									
<b>Contributions</b>									
...	...	1,530,000	...	1,530,000	671,511	858,489	...	...	...
...	...	1,530,000	...	1,530,000	671,511	858,489	...	...	...
...	2,884,529,155	47,768,001	11,818,903	2,944,116,059	2,510,675,590	433,440,469	...	3,450,503,917	...

(S) Statutory transfer payments.

## Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Department</b>			
<b>Budgetary (spendable revenues)</b>			
Economic opportunities for natural resources			
Sales of goods and services	2,741,000	2,900,170	1,897,050
Miscellaneous revenues	...	165,997	65,089
	2,741,000	3,066,167	1,962,139
Clean energy			
Sales of goods and services	15,091,000	8,838,854	13,039,099
Ecosystem risk management			
Sales of goods and services	4,434,000	3,105,595	4,318,993
Miscellaneous revenues	...	91,776	2,859
	4,434,000	3,197,371	4,321,852
Natural resources and landmass knowledge and systems			
Sales of goods and services	368,000	130,344	1,632,456
Adapting to a changing climate and hazard risk management			
Sales of goods and services	8,831,000	6,916,892	6,284,711
Miscellaneous revenues	379,000	261,307	87,626
	9,210,000	7,178,199	6,372,337
Geomatics Canada Revolving Fund			
Internal services			
Sales of goods and services	1,968,110	2,590,653	4,294,085
Miscellaneous revenues	...	1,078	1,070
	100,000	61,083	121,118
	100,000	62,161	122,188
<b>Total Ministry—Budgetary</b>	<b>33,912,110</b>	<b>25,063,749</b>	<b>31,744,156</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Department</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of expenditures pertaining to purchased goods and services	1,014,912	861,098
Refunds of expenditures pertaining to capital purchased	9,437	2,249
Refunds of transfer payments—Subsidies and capital assistance	244,396	305,912
Refunds of other transfer payments	9,700,598	14,743,457
Adjustments to prior year's payables		
Adjustments pertaining to goods and services	10,972,130	8,831,713
	21,941,473	24,744,429
Sales of goods and services—		
Rights and privileges—		
Royalties from licensing, permits and copyright	1,149,401,987	1,185,625,349
Licences and permits	1,784,196	2,305,606
	1,151,186,183	1,187,930,955
Lease and use of public property	126,252	122,711
Services of a regulatory nature	1,370,218	1,242,456
Services of a non-regulatory nature	20,191,796	22,228,265
Sales of goods and information products—		
Charts, maps and plans	2,772,952	3,073,158
Other fees and charges	585,060,839	443,189,666
	1,760,708,240	1,657,787,211
Proceeds from the disposal of surplus Crown assets	444,202	394,119
Miscellaneous revenues—		
Interest on overdue accounts receivables	114,261	50,816
<b>Total Department</b>	<b>1,783,208,176</b>	<b>1,682,976,575</b>
<b>Canadian Nuclear Safety Commission</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	96,611	190,178
Adjustments to prior year's payables	131,576	321,337
	228,187	511,515



# Revenues—Concluded

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
<b>Sales of goods and services—</b>				
Services of a regulatory nature—				
Cost recovery	104,469,436	98,227,957		
Deferred revenue from services of a regulatory nature	152,355	442,730		
	104,621,791	98,670,687		
Proceeds from the disposal of surplus Crown assets	12,504	11,498		
<b>Miscellaneous revenues—</b>				
Access to information	1,384	1,510		
Sundries	1,131	1,570		
	2,515	3,080		
<b>Total Agency</b>	<b>104,864,997</b>	<b>99,196,780</b>		
<b>National Energy Board</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	47,279	146,162		
Adjustments to prior year's payables	6,576	253,090		
	53,855	399,252		
<b>Sales of goods and services—</b>				
Rights and privileges	625	700		
Services of a regulatory nature	64,925,924	65,195,809		
Other fees and charges—				
Interest on overdue accounts receivable	16,218	62,572		
Deferred revenues	...	(3,575,504)		
Sundries	1,003	1,315		
	17,221	(3,511,617)		
	64,943,770	61,684,892		
Proceeds from the disposal of surplus Crown assets	52	...		
<b>Total Agency</b>	<b>64,997,677</b>	<b>62,084,144</b>		
<b>Northern Pipeline Agency</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	2,857	188		
Adjustments to prior year's payables	537	11,417		
	3,394	11,605		
<b>Sales of goods and services—</b>				
Rights and privileges	27,594	27,594		
Services of a non-regulatory nature	1,730,752	1,319,775		
	1,758,346	1,347,369		
<b>Total Agency</b>	<b>1,761,740</b>	<b>1,358,974</b>		
<b>Ministry Summary</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures	22,226,909	25,666,801		
Sales of goods and services	1,932,032,147	1,819,490,159		
Proceeds from the disposal of surplus Crown assets	456,758	405,617		
Miscellaneous revenues	116,776	53,896		
	1,954,832,590	1,845,616,473		
<b>Total Ministry</b>				



# SECTION 20

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Parliament

The Senate

House of Commons

Library of Parliament

Office of the Conflict of Interest and  
Ethics Commissioner

Senate Ethics Officer

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## **The Senate**

### **Strategic Outcome**

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

### **Program Activity Descriptions**

#### *Senators and their offices*

Provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*. Operating costs of Senators' offices are provided in accordance with established policies and guidelines. Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

#### *Administrative support*

Provide the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three program activity of the Senate. Administrative support provides accommodation and other facilities and tools, information, goods and services, and expert advice on all aspects of operations. Costs included in this program activity are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

#### *Committees and associations*

Provide support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal experts. They investigate policy matters and make recommendations as well as examine the Government's spending proposals. Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed. Costs included under this program activity are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

#### *Chamber operations*

Provide the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out in accordance with the Rules of the Senate, parliamentary procedure and prece-

dents and the Speaker's rulings. Costs included under this program activity are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of operating the offices of Officers of the Senate; salaries and other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals, reporting of debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

## **House of Commons**

### **Strategic Outcome**

Effective administrative and professional support of Members, both individually and collectively, in their roles as legislators and representatives of 308 constituencies, in the Chamber, in committee and in Caucus.

### **Program Activity Descriptions**

#### *Members and House officers*

Members assume the roles of legislators and elected representatives of their constituency. In their constituencies, Members participate in events and activities and discuss with constituents about their concerns. In the Chamber, Members participate in debates, study and vote on legislation. Members sit on standing committees and special or joint committees, since the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the Government's programs and policies to its committees. Members also participate in parliamentary associations and interparliamentary groups, and are members of delegations in parliamentary exchanges. Finally, in caucus, Members develop strategy, discuss policy and examine important issues with fellow party members, and direct the work of party research offices. Some Members also assume additional functions such as: the Speaker, Deputy Speaker, House Leaders and Chief Whips.



*House administration*

House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis by providing: continuity from one Parliament to another; access to parliamentary records; and a stable infrastructure to support Members in the democratic process. Advice and support are provided in a wide variety of services such as: procedural, legislative, legal, information technology and management, building management, security, food, finance, human resources, health and safety. The staff of the House of Commons strives to support the institution and the members in their roles as legislators and representatives of 308 constituencies, in the Chamber, in committee and in Caucus.

**Library of Parliament**

**Strategic Outcome**

An informed and accessible Parliament.

**Program Activity Descriptions**

*Information support for Parliament*

This program activity provides parliamentarians with information, documentation, research and analysis services to help them fulfil their roles as legislators and representatives and to support them in their efforts to make Parliament and information about Parliament accessible to the public.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

**Office of the Conflict of Interest and Ethics Commissioner**

**Strategic Outcome**

The public can feel confident that public office holders and MPs are meeting the requirements of the conflict of interest compliance measures.

**Program Activity Descriptions**

*Administration of the Conflict of Interest Act and the Conflict of Interest Code for Members of the House of Commons*

The Commissioner provides confidential advice to Public Office Holders (POHs) and MPs about how to comply with the *Conflict of Interest Act* and the MP's Code respectively. She is also mandated to provide confidential advice to the Prime Minister about conflict of interest and ethics issues. The Commissioner may conduct an inquiry into whether a MP has contravened the Code or a present or former POH has breached the Act. This program activity benefits Canadians by minimizing the possibility of conflicts arising between the private interests and public duties of POHs and MPs and provide for the resolution of those conflicts in the public interest should they arise.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

**Senate Ethics Officer  
Strategic Outcome**

Senators meet their obligations under the Conflict of Interest Code in a manner that contributes to the integrity of the Senate as an institution.

**Program Activity Descriptions**

*Administration*

The mandate of the Senate Ethics Officer is to administer and interpret the Code for Senators that sets out standards of conduct for Members of the Senate. The primary functions of the Senate Ethics Officer are: to provide confidential opinions and advice on any matter respecting Senators' obligations under the Code; to review confidential annual disclosure statements (listing sources of income, assets, liabilities, government contracts, financial and other interests), advise Senators on possible conflicts and compliance measures, and prepare public disclosure summaries; to conduct inquiries and investigations, if necessary, regarding compliance with the Code.

## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	\$
The Senate									
...	59,490,350	...	...	59,490,350	1	56,793,395	2,696,955	...	53,464,529
...	7,810,632	...	(1,169,278)	6,641,354	(S)	6,641,354	...	...	6,864,569
...	26,655,200	...	(110,269)	26,544,931	(S)	26,544,931	...	...	28,047,542
...	93,956,182	...	(1,279,547)	92,676,635		89,979,680	2,696,955	...	88,376,640
House of Commons									
...	290,297,302	...	...	290,297,302	5	274,982,549	19,186,929	...	274,478,137
...	...	2,733,651	...	2,733,651	5c	35,017,888	...	...	35,346,405
...	...	...	1,138,525	1,138,525		117,234,469	...	...	114,439,409
...	290,297,302	2,733,651	1,138,525	294,169,478	(S)	274,982,549	19,186,929	...	274,478,137
...	37,909,083	...	(2,891,195)	35,017,888	(S)	35,017,888	...	...	35,346,405
...	113,441,704	8,999,417	(5,206,652)	117,234,469		117,234,469	...	...	114,439,409
...	441,648,089	11,733,068	(6,959,322)	446,421,835		427,234,906	19,186,929	...	424,263,951
Library of Parliament									
...	37,496,080	...	...	37,496,080	10	36,369,707	1,126,373	...	36,972,594
...	5,251,680	...	(313,783)	4,937,897	(S)	4,937,897	...	...	4,948,977
...	42,747,760	...	(313,783)	42,433,977		41,307,604	1,126,373	...	41,921,571

Office of the Conflict of Interest and Ethics

...	6,338,000	...	...	6,338,000	15	Commissioner	...	...	...
...	812,340	...	(67,973)	744,367	(S)	Program expenditures	5,893,494	444,506	5,312,166
...	7,150,340	...	(67,973)	7,082,367		Contributions to employee benefit plans	744,367	...	703,760
...	...	...	...	...		<b>Total Agency—Budgetary</b>	<b>6,637,861</b>	<b>444,506</b>	<b>6,015,926</b>
...	719,500	...	...	719,500	20	Senate Ethics Officer	...	...	...
...	109,800	...	(19,927)	89,873	(S)	Program expenditures	709,569	9,931	678,941
...	829,300	...	(19,927)	809,373		Contributions to employee benefit plans	89,873	...	96,965
...	...	...	...	...		<b>Total Agency—Budgetary</b>	<b>799,442</b>	<b>9,931</b>	<b>775,906</b>
...	586,331,671	11,733,068	(8,640,552)	589,424,187		<b>Total Ministry—Budgetary</b>	<b>565,959,493</b>	<b>23,464,694</b>	<b>561,353,994</b>

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

## Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>The Senate</b>												
Senators and their offices	42,989,896	44,088,567	...	...	44,507	44,507	...	...	...	...	43,034,403	44,133,074
Administrative support	31,450,793	29,483,948	...	...	...	...	...	...	...	...	31,450,793	29,483,948
Committees and associations	12,003,827	10,085,935	...	...	377,015	377,015	...	...	...	...	12,380,842	10,462,950
Chamber operations	5,810,597	5,899,708	...	...	...	...	...	...	...	...	5,810,597	5,899,708
<b>Total Agency—Budgetary</b>	<b>92,255,113</b>	<b>89,558,158</b>	...	...	<b>421,522</b>	<b>421,522</b>	...	...	...	...	<b>92,676,635</b>	<b>89,979,680</b>
<b>House of Commons</b>												
Members and House officers	269,202,931	252,826,583	...	...	884,932	839,689	51,950	51,950	...	...	270,035,913	253,614,322
House administration	177,152,089	174,284,609	...	...	55,123	46,778	821,290	710,803	...	...	176,385,922	173,620,584
Sub-total	446,355,020	427,111,192	...	...	940,055	886,467	873,240	762,753	...	...	446,421,835	427,234,906
Revenues netted against expenditures	(873,240)	(762,753)	...	...	...	...	(873,240)	(762,753)	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>445,481,780</b>	<b>426,348,439</b>	...	...	<b>940,055</b>	<b>886,467</b>	...	...	...	...	<b>446,421,835</b>	<b>427,234,906</b>
<b>Library of Parliament</b>												
Information support for Parliament	34,693,026	32,956,973	...	...	...	...	1,000,000	839,700	...	...	33,693,026	32,117,273
Internal services	8,053,951	9,190,331	687,000	...	...	...	...	...	...	...	8,740,951	9,190,331
Sub-total	42,746,977	42,147,304	687,000	...	...	...	1,000,000	839,700	...	...	42,433,977	41,307,604
Revenues netted against expenditures	(1,000,000)	(839,700)	...	...	...	...	(1,000,000)	(839,700)	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>41,746,977</b>	<b>41,307,604</b>	<b>687,000</b>	...	...	...	...	...	...	...	<b>42,433,977</b>	<b>41,307,604</b>
<b>Office of the Conflict of Interest and Ethics Commissioner</b>												
Administration of the <i>Conflict of Interest Act</i> and the Conflict of Interest Code for Members of the House of Commons	4,788,793	4,160,323	...	...	...	...	...	...	...	...	4,788,793	4,160,323
Internal services	2,293,574	2,477,538	...	...	...	...	...	...	...	...	2,293,574	2,477,538
<b>Total Agency—Budgetary</b>	<b>7,082,367</b>	<b>6,637,861</b>	...	...	...	...	...	...	...	...	<b>7,082,367</b>	<b>6,637,861</b>
<b>Senate Ethics Officer—Budgetary</b>	<b>809,373</b>	<b>799,442</b>	...	...	...	...	...	...	...	...	<b>809,373</b>	<b>799,442</b>
<b>Total Ministry—Budgetary</b>	<b>587,375,610</b>	<b>564,651,504</b>	<b>687,000</b>	...	<b>1,361,577</b>	<b>1,307,989</b>	...	...	...	...	<b>589,424,187</b>	<b>565,959,493</b>



# Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	167,000	...	(122,493)	44,507	...	...	43,856
...	380,000	...	(2,985)	377,015	...	...	373,411
...	547,000	...	(125,478)	421,522	...	...	417,267
...	940,055	...	...	886,467	53,588	...	884,634
...	940,055	...	...	886,467	53,588	...	884,634
...	1,487,055	...	(125,478)	1,307,989	53,588	...	1,301,901
(S) Statutory transfer payment.							

## Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>House of Commons</b>			
<b>Budgetary (respendable revenues)</b>			
Members and House officers			
Proceeds from the disposal of assets	22,231	22,231	5,121
Parliamentary associations' membership fees	29,645	29,645	24,220
Other recoveries	74	74	...
	51,950	51,950	29,341
House administration			
Parliamentary associations' membership fees	...	...	3,020
Proceeds from the disposal of assets	6,960	6,960	55,760
Transfers from parliamentary restaurant	766,330	666,789	988,396
Other recoveries	48,000	37,054	52,765
	821,290	710,803	1,099,941
<b>Total Agency—Budgetary</b>	<b>873,240</b>	<b>762,753</b>	<b>1,129,282</b>
<b>Library of Parliament</b>			
<b>Budgetary (respendable revenues)</b>			
Information support for Parliament	1,000,000	839,700	820,917
<b>Total Agency—Budgetary</b>	<b>1,000,000</b>	<b>839,700</b>	<b>820,917</b>
<b>Total Ministry— Budgetary</b>	<b>1,873,240</b>	<b>1,602,453</b>	<b>1,950,199</b>

## Revenues

	Current year	Previous year
	\$	\$
<b>The Senate</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	38,465	32,993
Adjustments to prior year's payables	354,759	287,956
	393,224	320,949
Proceeds from the disposal of surplus Crown assets	20,375	78
Miscellaneous revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	1,101	9,469
<b>Total Agency</b>	<b>414,700</b>	<b>330,496</b>
<b>House of Commons</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	301,354	652,395
Adjustments to prior year's payables	38,959	68,911
	340,313	721,306
Sales of goods and services—		
Sales of goods and information products	666,789	988,396
Other fees and charges—		
Users charges respendable	65,529	75,349
Other	1,244	4,656
	66,773	80,005
	733,562	1,068,401
Proceeds from the disposal of surplus Crown assets	29,191	60,881
<b>Total Agency</b>	<b>1,103,066</b>	<b>1,850,588</b>

# Revenues—Concluded

	Current year	Previous year
	\$	\$
<b>Library of Parliament</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	235	...
Adjustments to prior year's payables	53,110	27,791
	53,345	27,791
Sales of goods and services—		
Sales of goods and information products	858,405	828,548
<b>Total Agency</b>	<b>911,750</b>	<b>856,339</b>
<b>Office of the Conflict of Interest and Ethics Commissioner</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	(1,500)
Adjustments to prior year's payables	6,311	2,301
	6,311	801
Miscellaneous revenues—		
Revenues from penalties	800	600
<b>Total Agency</b>	<b>7,111</b>	<b>1,401</b>
<b>Senate Ethics Officer</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	16,194
<b>Total Agency</b>	<b>...</b>	<b>16,194</b>
<b>Ministry Summary</b>		
Other revenues—		
Refunds of previous years' expenditures	793,193	1,087,041
Sales of goods and services	1,591,967	1,896,949
Proceeds from the disposal of surplus Crown assets	49,566	60,959
Miscellaneous revenues	1,901	10,069
<b>Total Ministry</b>	<b>2,436,627</b>	<b>3,055,018</b>





# SECTION 21

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Privy Council

Department

Canadian Intergovernmental Conference  
Secretariat

Canadian Transportation Accident  
Investigation and Safety Board

Chief Electoral Officer

Office of the Commissioner of Official  
Languages

Public Appointments Commission  
Secretariat

Security Intelligence Review Committee

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*Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Department****Strategic Outcome**

The Government's agenda and decision making are supported and implemented and the institutions of government are supported and maintained.

**Program Activity Descriptions**

*Prime Minister and portfolio ministers support and advice*

The Privy Council Office (PCO) supports the Prime Minister in carrying out his unique responsibilities as Head of Government. PCO provides professional and non-partisan advice to the Prime Minister on policies, democratic reform, legislation and parliamentary issues facing the Government; appointments; and machinery of government issues. PCO, as appropriate, consults with stakeholders, conducts research, and performs a challenge function. PCO also supports Ministers in the Prime Minister's portfolio. PMO and the offices of the Portfolio Ministers have budgets to carry out their operations.

*Cabinet and Cabinet committees' advice and support*

To ensure the smooth functioning of Cabinet decision making, PCO provides policy advice and secretariat support to the Cabinet and Cabinet committees by preparing briefing material and distributing agendas and cabinet document. It facilitates integration across the federal community in support of the implementation of the Government's agenda by departments and agencies. PCO engages in consultation with departments and agencies, provides a challenge function during the policy development process and researches issues. PCO also ensures that proposals take into account issues related to implementation, communications, parliamentary affairs and federal-provincial-territorial relations.

*Public Service leadership and direction*

PCO sets strategic direction for the Public Service to foster a high-performing and accountable Public Service that has the talent, leadership capacity, and management frameworks to provide advice on and implement the Government's agenda, it also plays a key role in the management development and succession planning for senior leaders in the Public Service.

*Commissions of inquiry*

The Commissions of inquiry have budgets to carry out their operations. Additionally, PCO provides financial and administrative support as well as a broad range of expertise to assist commissions of inquiry in fulfilling their mandates.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

**Canadian Intergovernmental Conference Secretariat****Strategic Outcome**

Multilateral meetings of First Ministers, Ministers and Deputy Ministers are planned and conducted flawlessly.

**Program Activity Descriptions**

*Conference services*

Provision of expert, impartial support services for the planning and conduct of First Ministers, Ministers and Deputy Ministers level of federal-provincial-territorial and provincial-territorial conferences.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

## Canadian Transportation Accident Investigation and Safety Board

### Strategic Outcome

The mitigation of risks to the safety of the transportation system through independent accident investigations.

### Program Activity Descriptions

#### *Air investigations*

Conduct independent investigations into occurrences in the federally regulated elements of the air transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

#### *Marine investigations*

Conduct independent investigations into occurrences in the federally regulated elements of the marine transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

#### *Rail investigations*

Conduct independent investigations into occurrences in the federally regulated elements of the rail transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

#### *Pipeline investigations*

Conduct independent investigations into occurrences in the federally regulated elements of the pipeline transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

See introductory text.

## Chief Electoral Officer

### Strategic Outcome

An accessible electoral framework that Canadians trust and use.

### Program Activity Descriptions

#### *Regulation of electoral activities*

This program activity provides Canadians with an electoral process that is fair, transparent and in compliance with the *Canada Elections Act*. Within this program activity, Elections Canada is responsible for administering the political financing provisions of the Act. This includes monitoring compliance, disclosure and reporting of financial activities, and enforcing electoral legislation.

#### *Electoral operations*

This program activity allows Elections Canada to deliver fair and efficient electoral events whenever they may be required so that Canadians are able to exercise their democratic right to vote during a federal general election, by-election or referendum by providing an accessible and constantly improved electoral process responsive to the needs of electors.

#### *Electoral engagement*

This program activity promotes and sustains the Canadian electoral process. It provides Canadians with electoral education and information programs so that they can make informed decisions about their engagement in the electoral process. It also aims to improve the electoral framework by consulting and sharing electoral practices with other stakeholders.



### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

See introductory text.

### Office of the Commissioner of Official Languages

#### Strategic Outcome

Canadians' right under the *Official Languages Act* are protected and are respected by federal institutions and other organizations subject to the Act; and linguistic duality is promoted in Canadian society.

#### Program Activity Descriptions

##### *Promotion of linguistic duality*

Through this program activity, the Office of the Commissioner of Official Languages (OCOL) works with Parliamentarians, federal institutions and other organizations subject to the *Official Languages Act*, official language communities and the Canadian public in promoting linguistic duality. OCOL builds links between federal institutions, official language communities and the different levels of government to help them better understand the needs of official language communities, the importance of bilingualism and the value of respecting Canada's linguistic duality. To fulfill its promotion role, OCOL conducts research, studies and public awareness activities as well as intervenes with senior federal officials so that they instill a change in culture to fully integrate linguistic duality in their organizations.

##### *Protection of linguistic rights*

Through this program activity, the Office of the Commissioner of Official Languages (OCOL) investigates complaints filed by citizens who believe their language rights have not been respected, evaluates compliance with the *Official Languages Act* by federal institutions and other organizations subject to the Act through performance measurements and audits, and intervenes proactively to prevent non-compliance with the Act. As well, the Office may intervene before the courts in cases that deal with non-compliance to the *Official Languages Act*.

#### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

See introductory text.

### Public Appointments Commission Secretariat

#### Strategic Outcome

To ensure fair and competency-based processes are in place for the recruitment and selection of qualified individuals for Governor-in-Council appointments across agencies, boards, commissions and Crown Corporations.

### Program Activity Descriptions

#### *Oversight of the Governor-in-Council appointments*

This covers the activities relating to and including support to develop and establish a code of practice for appointments by the Governor in Council and ministers to agencies, boards, commissions and Crown corporations; oversee, review and report on the selection process for appointments and reappointments by the Governor in Council to agencies, boards, commissions and Crown corporations, and to ensure that every such process is widely made public and conducted in a fair, open and transparent manner and that the appointments are based on merit; evaluate and approve the selection processes proposed by ministers to fill vacancies and determine reappointments within their portfolios, monitor and review those processes and ensure that they are implemented as approved; audit appointment policies and practices in order to determine whether the code of practice is being observed; report publicly on compliance with the code of practice; and provide public education and training of public servants involved in appointments and reappointments processes regarding the code of practice.

#### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

##### *Internal services*

See introductory text.



## Security Intelligence Review Committee

### Strategic Outcome

The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report on threats to national security in a manner that respects the rule of law and the rights of Canadians.

### Program Activity Descriptions

#### *Reviews*

Conduct reviews of CSIS's duties and functions to examine questions of appropriateness, adequacy and effectiveness and ensure that CSIS is acting lawfully. Develop research plans to identify reviews to be conducted throughout the year. Through a comprehensive and multifaceted program of research, examine various aspects of CSIS's operations and activities to prepare a retrospective analysis for the Committee's approval. Each review assesses CSIS's performance and may include findings and non-binding recommendations. These reviews are submitted to the Director of CSIS, the Inspector General, CSIS and in special circumstances, the Minister of Public Safety. A declassified summary is included in the Security Intelligence Review Committee's Annual Report. The objective is to provide Parliament and Canadians with "snapshots" of past CSIS operations which over time, provide a comprehensive picture of CSIS's performance.

#### *Complaints*

Receive and inquire into complaints about CSIS brought by individuals or groups, as an independent, quasi-judicial administrative tribunal. Complaints may concern an "act or thing" done by CSIS; denials of security clearances; referrals from the Canadian Human Rights Commission; Minister's reports with the respect to the *Citizenship Act*; and complaints concerning an act or thing done by CSIS in relation to Transport Canada's Passenger protect program and Marine

transportation security clearance program. After accepting jurisdiction, the Committee conducts pre-hearing conferences, presides over complaints hearings and prepares complaints reports which include findings and non-binding recommendations. These reports are submitted to the Minister of Public Safety, the Director of CSIS and a vetted version is provided to the complainant. A declassified summary is included in the Security Intelligence Review Committee's Annual Report. The Committee's decisions are intended to provide a fair and timely resolution of complaints and are subject to judicial review by the Federal Court of Canada.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

See introductory text.

## Ministry Summary

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
Department									
...	125,175,315	...	...	125,175,315	1				
...	...	11,620,963	...	11,620,963	1b				
...	...	883,395	...	883,395	1c				
...	...	...	27,680	27,680					
...	...	...	6,283,904	6,283,904					
...	...	...	11,024,444	11,024,444					
...	...	...	(138,800)	(138,800)					
...	...	...	(70,000)	(70,000)					
...	...	...	(4,112,526)	(4,112,526)					
...	125,175,315	12,504,358	13,014,702	150,694,375		138,212,059	12,482,316	...	143,369,694
...	15,116,746	...	1,641,320	16,758,066	(S)	16,758,066	...	...	16,155,918
...	159,731	...	20	159,751	(S)	159,751	...	...	159,853
...	77,516	...	21	77,537		77,537	...	...	77,638
...	77,516	...	4	77,520	(S)	77,520	...	...	77,622
...	77,516	...	21	77,537	(S)	77,537	...	...	78,890
...	2,000	...	20	2,020	(S)	2,020	...	...	2,122
...	2,000	...	20	2,020	(S)	2,020	...	...	2,122
63,303	...	...	48,630	111,933	(S)	63,303	...	48,630	6,817
63,303	140,688,340	12,504,358	14,704,758	167,960,759		155,429,813	12,482,316	48,630	159,930,676
Total Department—Budgetary									
Canadian Intergovernmental Conference									
Secretariat									
...	6,157,901	...	...	6,157,901	5				
...	...	...	4,610	4,610					
...	...	...	308,641	308,641					
...	...	...	168,608	168,608					
...	6,157,901	...	481,859	6,639,760		5,227,416	1,412,344	...	4,843,648
...	6,157,901	...	481,859	6,639,760		5,227,416	1,412,344	...	4,843,648
...	...	...	...	...		...	...	...	...

	(S)	Contributions to employee benefit plans	333,196	...	...	419,661
	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	143	...	...
143		<b>Total Agency—Budgetary</b>	<b>6,624,083</b>	<b>348,873</b>	<b>6,973,099</b>	<b>5,560,612</b>
		<b>Canadian Transportation Accident Investigation and Safety Board</b>				<b>1,412,487</b>
...	10	Program expenditures	26,683,020	...	...	...
...		Transfer from: TB Vote 15 (1)	321,660	...	...	...
...		TB Vote 25 (1)	1,317,693	...	...	...
...		TB Vote 30 (1)	1,260,570	...	...	...
...		<b>Total—Vote 10</b>	<b>29,582,943</b>	<b>2,899,923</b>	<b>28,230,467</b>	<b>1,352,476</b>
...	(S)	Contributions to employee benefit plans	3,485,605	(207,279)	3,485,605	...
...	(S)	Spending of proceeds from the disposal of surplus Crown assets	57,351	20,572	42,009	15,342
36,779	(S)	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	35,700	35,700	35,700	28,569
36,779		<b>Total Agency—Budgetary</b>	<b>30,375,904</b>	<b>2,748,916</b>	<b>31,793,781</b>	<b>15,342</b>
		<b>Chief Electoral Officer</b>				<b>30,697,573</b>
...	15	Program expenditures	29,467,503	...	...	...
...		Transfer from: TB Vote 15 (1)	35,208	35,208	...	...
...		TB Vote 25 (1)	1,478,398	...	...	...
...		TB Vote 30 (1)	2,639,421	...	...	...
...		<b>Total—Vote 15</b>	<b>33,620,530</b>	<b>4,153,027</b>	<b>30,834,398</b>	<b>2,786,132</b>
...	(S)	Contributions to employee benefit plans	7,530,465	2,226,314	7,530,465	...
...	(S)	Expenses of elections ( <i>Canada Elections Act</i> , <i>Northwest Territories Elections Act</i> , and the <i>Electoral Boundaries Readjustment Act</i> )	...	...	...	...
...	(S)	Salary of the Chief Electoral Officer	310,650,093	(9,582,027)	310,650,093	...
...	(S)	Spending of proceeds from the disposal of surplus Crown assets	335,439	60,739	335,439	...
1	(S)	Collection agency fees	1,175	1,174	1,174	7,375
...		<b>Total Agency—Budgetary</b>	<b>352,138,128</b>	<b>(3,140,347)</b>	<b>349,351,995</b>	<b>2,222</b>
1		<b>Office of the Commissioner of Official Languages</b>	<b>122,350,765</b>	<b>232,927,709</b>	<b>2,786,133</b>	<b>147,017,637</b>
...	20	Program expenditures	18,358,105	...	...	...
...		Transfer from: TB Vote 15 (1)	2,259	2,259	...	...
...		TB Vote 25 (1)	552,908	...	...	...
...		TB Vote 30 (1)	2,128,772	...	...	...
...		<b>Total—Vote 20</b>	<b>21,042,044</b>	<b>2,683,939</b>	<b>20,081,180</b>	<b>960,864</b>
...						<b>19,252,723</b>

## Ministry Summary—Concluded

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (over)expended	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	2,301,139	...	(28,975)	2,272,164	(S)	Contributions to employee benefit plans	2,272,164	...	2,225,010
192	...	...	1,500	1,692	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,692	...	...
192	20,659,244	...	2,656,464	23,315,900		Total Agency—Budgetary	22,355,036	960,864	21,477,733
Old Port of Montreal Corporation Inc. <sup>(3)</sup>									
...	28,373,000	...	...	28,373,000	25	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures			
...	...	...	(24,826,375)	(24,826,375)		Transfer to Vote 13b (Public Works and Government Services)			
...	...	...	(3,546,625)	(3,546,625)		Reclassified under Public Works and Government Services for presentation purposes			
...	28,373,000	...	(28,373,000)	...		Total—Vote 25	...	...	...
...	28,373,000	...	(28,373,000)	...		Total Agency—Budgetary	...	...	<sup>(3)</sup> ...
Public Appointments Commission Secretariat									
...	945,000	...	...	945,000	30	Program expenditures			
...	...	...	47,250	47,250		Transfer from TB Vote 25 <sup>(1)</sup>			
...	945,000	...	47,250	992,250		Total—Vote 30	119,473	872,777	268,373
...	125,460	...	(109,853)	15,607	(S)	Contributions to employee benefit plans	15,607	...	25,761
...	1,070,460	...	(62,603)	1,007,857		Total Agency—Budgetary	135,080	872,777	294,134



[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 3—Government contingencies; Treasury Board Vote 10—Government-wide initiatives

Treasury Board Vote 15 Compensation adjustments

Treasury Board Vote 13—Compensation adjustments

Treasury Board Vote 25—Operating budget carry forward.

### Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

<sup>13)</sup> Order in Council 2011-0285 designates the Minister of Public Works and Government Services, a member of the Queen's Privy Council for Canada, as the appropriate Minister for the Canada Lands Company Limited, including its subsidiary the Old Port of Montreal Corporation Inc., effective May 18, 2011. Prior to the transfer, expenditures of \$3,546,625 were approved by the Leader of the Government in the House of Commons. Previous year's amounts have been restated by \$28,986,795.

## Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Department</b>																		
Prime Minister and portfolio ministers support and advice	75,947,982	70,756,909		...	...		...	...		...	...		...	...		75,947,982	70,756,909	
Cabinet and Cabinet committees' advice and support	20,402,289	18,900,020		...	...		...	...		...	...		...	...		20,402,289	18,900,020	
Public Service leadership and direction	4,800,294	4,579,031		...	...		...	...		...	...		...	...		4,800,294	4,579,031	
Commissions of inquiry	9,454,087	8,445,609		...	...		3,424,167	2,773,288		...	...		...	...		12,878,254	11,218,897	
Internal services	53,931,940	49,974,956		...	...		...	...		...	...		...	...		53,931,940	49,974,956	
<b>Total Department—Budgetary</b>	<b>164,536,592</b>	<b>152,656,525</b>		...	...		<b>3,424,167</b>	<b>2,773,288</b>		...	...		...	...		<b>167,960,759</b>	<b>155,429,813</b>	
<b>Canadian Intergovernmental Conference Secretariat</b>																		
Conference services	4,674,743	3,493,260		...	...		...	...		...	...		...	...		4,674,743	3,493,260	
Internal services	2,298,356	2,067,352		...	...		...	...		...	...		...	...		2,298,356	2,067,352	
<b>Total Agency—Budgetary</b>	<b>6,973,099</b>	<b>5,560,612</b>		...	...		...	...		...	...		...	...		<b>6,973,099</b>	<b>5,560,612</b>	
<b>Canadian Transportation Accident Investigation and Safety Board</b>																		
Air investigations	15,061,998	14,441,902		...	...		...	...		...	...		...	...		15,061,998	14,441,902	
Marine investigations	4,818,380	4,619,751		...	...		...	...		...	...		...	...		4,818,380	4,619,751	
Rail investigations	5,325,753	5,105,686		...	...		...	...		...	...		...	...		5,325,753	5,105,686	
Pipeline investigations	547,167	525,154		...	...		...	...		...	...		...	...		547,167	525,154	
Internal services	7,408,301	7,101,288		...	...		...	...		...	...		...	...		7,408,301	7,101,288	
<b>Total Agency—Budgetary</b>	<b>33,161,599</b>	<b>31,793,781</b>		...	...		...	...		...	...		...	...		<b>33,161,599</b>	<b>31,793,781</b>	
<b>Chief Electoral Officer</b>																		
Regulation of electoral activities	13,687,505	13,168,336		...	...		89,789,621	89,789,621		...	...		...	...		103,477,126	102,957,957	
Electoral operations	204,824,346	202,833,122		...	...		...	...		...	...		...	...		204,824,346	202,833,122	
Electoral engagement	7,946,426	7,892,605		...	...		...	...		...	...		...	...		7,946,426	7,892,605	
Internal services	35,890,230	35,668,311		...	...		...	...		...	...		...	...		35,890,230	35,668,311	
<b>Total Agency—Budgetary</b>	<b>262,348,507</b>	<b>259,562,374</b>		...	...		<b>89,789,621</b>	<b>89,789,621</b>		...	...		...	...		<b>352,138,128</b>	<b>349,351,995</b>	

<b>Office of the Commissioner of Official Languages</b>											
Promotion of linguistic duality	7,766,313	6,537,097	...	...	...	...	...	...	...	7,766,313	6,537,097
Protection of linguistic rights	7,937,384	7,058,731	...	...	...	...	...	...	...	7,937,384	7,058,731
Internal services	7,612,203	8,759,208	...	...	...	...	...	...	...	7,612,203	8,759,208
<b>Total Agency—Budgetary</b>	<b>23,315,900</b>	<b>22,355,036</b>	...	...	...	...	...	...	...	<b>23,315,900</b>	<b>22,355,036</b>
<b>Public Appointments Commission</b>											
<b>Secretariat</b>											
Oversight of the Governor-in-Council appointments	907,857	119,620	...	...	...	...	...	...	...	907,857	119,620
Internal services	100,000	15,460	...	...	...	...	...	...	...	100,000	15,460
<b>Total Agency—Budgetary</b>	<b>1,007,857</b>	<b>135,080</b>	...	...	...	...	...	...	...	<b>1,007,857</b>	<b>135,080</b>
<b>Security Intelligence Review Committee</b>											
Reviews	1,152,945	1,107,798	...	...	...	...	...	...	...	1,152,945	1,107,798
Complaints	870,491	568,941	...	...	...	...	...	...	...	870,491	568,941
Internal services	1,364,203	1,156,815	...	...	...	...	...	...	...	1,364,203	1,156,815
<b>Total Agency—Budgetary</b>	<b>3,387,639</b>	<b>2,833,554</b>	...	...	...	...	...	...	...	<b>3,387,639</b>	<b>2,833,554</b>
<b>Total Ministry—Budgetary</b>	<b>494,731,193</b>	<b>474,896,962</b>	...	...	93,213,788	92,562,909	...	...	...	<b>587,944,981</b>	<b>567,459,871</b>

## Source of authorities

(S) Statutory transfer payment.



# Revenues

	Current year		Previous year	
	\$	\$	\$	\$
<b>Department</b>				
<b>Other revenues—</b>				
Return on investments—				
Loans, investments and advances—				
Canada Land Company Limited—Dividends	...	8,500,000		
Refunds of previous years' expenditures—				
Salaries	52,319	77,673		
Purchase of goods and services	115,413	101,572		
Adjustments to prior year's payables	714,841	605,517		
	882,573	784,762		
Proceeds from the disposal of surplus Crown assets	48,630	63,303		
Miscellaneous revenues—				
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	489	776		
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	3,863	4,004		
Internal support services	72,966	...		
Sundries	1,009	37		
	78,327	4,817		
<b>Total Department</b>	<b>1,009,530</b>	<b>9,352,882</b>		
<b>Canadian Intergovernmental Conference Secretariat</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	2,375	3,321		
Adjustments to prior year's payables	6,050	1,369		
	8,425	4,690		
Proceeds from the disposal of surplus Crown assets	...	143		
Miscellaneous revenues—				
Provincial governments contributions	1,082,506	1,073,230		
<b>Total Agency</b>	<b>1,090,931</b>	<b>1,078,063</b>		
<b>Canadian Transportation Accident Investigation and Safety Board</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	8,547	3,156		
Adjustments to prior year's payables	9,989	21,732		
	18,536	24,888		
Sales of goods and services—				
Other fees and charges—				
Access to information program—Fees	2,785	325		
Section 29.1 of the <i>Financial Administration Act</i> —				
Repayment by provinces for various investigations	32,915	28,244		
	35,700	28,569		
Proceeds from the disposal of surplus Crown assets	20,572	45,944		
Miscellaneous revenues	...	518		
<b>Total Agency</b>	<b>74,808</b>	<b>99,919</b>		
<b>Chief Electoral Officer</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	17,121	...		
Proceeds from the disposal of surplus Crown assets	1,174	7,375		
Miscellaneous revenues—				
Interest on overdue accounts receivable	10,731	4,594		
Interest and penalties	54,500	...		
Overpayment—Leadership contestant contributions	6,129	1,674		
Forfeiture election deposits	7,000	...		
Surplus—Candidates election expenses	4,458	7,691		
Anonymous donations to candidates / political parties	2,353	2,981		
Refund of excess contributions	125,862	9,855		
Proceeds from other court awards	82,948	...		
Sundries	576	455		
	294,557	27,250		
<b>Total Agency</b>	<b>312,852</b>	<b>34,625</b>		

**Revenues—Concluded**

	Current year	Previous year
	\$	\$
<b>Office of the Commissioner of Official Languages</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,198	7,698
Adjustments to prior year's payables	7,229	10,670
	10,427	18,368
Sales of goods and services—		
Sales of goods and information products	100	85
Proceeds from the disposal of surplus Crown assets	1,500	192
<b>Total Agency</b>	<b>12,027</b>	<b>18,645</b>
<b>Public Appointments Commission Secretariat</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	70	1,176
<b>Total Agency</b>	<b>70</b>	<b>1,176</b>
<b>Security Intelligence Review Committee</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	2,162
Purchase of goods and services	500	1,785
Adjustments to prior year's payables	5,161	31,475
<b>Total Agency</b>	<b>5,661</b>	<b>35,422</b>
<b>Ministry Summary</b>		
Other revenues		
Return on investments	...	8,500,000
Refunds of previous years' expenditures	942,813	869,306
Sales of goods and services	35,800	28,654
Proceeds from the disposal of surplus Crown assets	71,876	116,957
Miscellaneous revenues	1,455,390	1,105,815
<b>Total Ministry</b>	<b>2,505,879</b>	<b>10,620,732</b>

# SECTION 22

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Public Safety and Emergency Preparedness

Department  
Canada Border Services Agency  
Canadian Security Intelligence Service  
Correctional Service of Canada  
National Parole Board  
Office of the Correctional Investigator  
Royal Canadian Mounted Police  
Royal Canadian Mounted Police External  
Review Committee  
Royal Canadian Mounted Police Public  
Complaints Commission

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## **Department**

### **Strategic Outcome**

A safe and resilient Canada.

### **Program Activity Descriptions**

#### *Countering crime*

Crime continues to be a significant preoccupation among Canadians and they recognize the importance of the federal government's role in responding to crime issues across the country. The Countering crime program activity provides federal policy leadership, coordination and program support on a continuum of activities related to the prevention of crime, the enforcement of law, and the rehabilitation of those who have committed criminal offences. The intent of this program activity is to reduce the likelihood of criminality working in close collaboration with partners in the provinces and territories to design and deliver programs that are specific and appropriate to regions and communities.

### *Emergency management*

Without an all-hazards emergency management program, Canadians would be more vulnerable to a range of threats and disasters, and federal/provincial/territorial governments would be unable to plan for, and respond to, emergencies in a coordinated and systemic manner. Public Safety Canada works to protect Canada and Canadians by providing national leadership and setting a clear direction for emergency management and critical infrastructure protection for the Government of Canada as stipulated in the *Emergency Management Act of 2007*. This is achieved through emergency management policy and planning, provision of training and exercises and research activities that support a unified emergency management system. The Department develops and maintains the federal government's capacity to manage emergencies, monitors and coordinates the federal response and provides support to provinces and territories when federal assistance is needed. The Department also promotes public awareness of emergency management to Canadians and businesses directly. Working closely with international counterparts, federal departments, provinces, territories, the first responder community and industry to address all hazards (natural, technological and human induced), this program aims to foster a safe and resilient Canada through policy and program coordination across the four pillars of emergency management: prevention/mitigation, preparedness, response and recovery.

### *National security*

The National security program at Public Safety Canada exists to ensure Canada is prepared for and can respond to a range of national security threats. The threat environment faced by Canadians is becoming increasingly complex, underlining the relevance of this program for the security of Canadians. The National security program undertakes to coordinate the efforts of the Public Safety Portfolio and broader government departments and agencies on matters relevant to national security. In

order to achieve this, the program works cooperatively with operational and policy partners to provide the Government with strategic advice on rapidly evolving and often sensitive issues. This advice complements the advice from Portfolio agencies that have operational expertise in such areas as intelligence collection and analysis, investigations or border control. The National security program also assists the Minister and Deputy Minister in fulfilling key statutory obligations, coordinates, analyses and develops policy on complex issues, including the listing and delisting of terrorist entities, radicalization leading to violence, the proliferation of weapons of mass destruction, and seeks to identify and close the gaps in Canada's ability to deal with national security related threats. Because of their complexity, importance, and potential impact on individual rights, national security legislation, programs and policies must be well founded, well governed, and well executed; this program plays a central role in supporting decision makers in achieving this goal on behalf of Canadians.

### *Border strategies*

The Border strategies program at Public Safety Canada provides federal policy leadership, coordination and coherence on a variety of border issues such as customs, immigration, and cross-border law enforcement in order to ensure that security objectives are achieved in a manner that facilitates the flow of legitimate trade and travel and reduces security related risks. The intent of this program is to promote the safety and economic well being of Canadians through supporting secure and efficient management of Canada's borders. This program also advances critical infrastructure objectives through effective coordination among federal departments and agencies and partnerships with industry sectors. In order to achieve this result, the program develops and supports a focused border management agenda, leads ongoing dialogue between Canada and the United States on strategic and operational border policy issues, implements cross-border arrangements relating to the movement of goods and people during



emergencies, and provides policy advice, leadership and horizontal coordination to Public Safety Portfolio agencies and other federal departments regarding border issues. This program plays a central role in supporting the Government in making fully informed decisions concerning border policy, border management and cross-border law enforcement for the benefit of Canadians.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Canada Border Services Agency**

#### **Strategic Outcome**

International trade and travel is facilitated across Canada's border and Canada's population is protected from border-related risks.

### **Program Activity Descriptions**

#### *Admissibility determination*

The Admissibility determination program develops, maintains and administers the policies, regulations, procedures and partnerships that enable border services officers to intercept people and goods that are inadmissible to Canada and to process legitimate people and goods seeking entry into Canada within established service standards, and to administer and enforce the policies and guidelines that govern the reporting and verification of goods exported from Canada.

In the traveller stream, border services officers question people upon arrival to determine if they and their personal goods meet the requirements of applicable legislation and regulations to enter Canada. Border services officers will then make a decision to grant entry or refer a person for further processing (e.g. payment of duties and taxes, issuance of a document), and/or for a physical examination.

In the commercial stream, carriers and importers are required to provide information to the CBSA at or prior to arrival in Canada. Border services officers review the status of pre-arrival decisions and/or the provided accompanying documentation to determine whether the goods meet the requirements of applicable legislation and regulations to enter Canada. Based on this determination, a border services officer may refer the goods for further processing, examination and/or scientific/engineering analysis. Upon further examination goods may be seized or penalties imposed.

#### *Risk assessment*

The Risk assessment program pushes the border out by seeking to identify high-risk people and shipments as early as possible in the travel and trade continuum to prevent their departure to Canada.

The CBSA maintains a network of migration integrity officers (MIOs) at posts abroad. MIOs play an important role overseas in the screening of applications for visas and in conducting related fraud investigations. MIOs also assist international transportation companies and local law-enforcement authorities in identifying document fraud and interdicting irregular migrants destined for Canada.

#### *Immigration enforcement*

The Immigration enforcement program determines whether foreign nationals and permanent residents who are or may be inadmissible to Canada are identified and investigated, detained, monitored and/or removed from Canada.

Foreign nationals and permanent residents of Canada believed to be inadmissible are investigated and may have a report written against them by a CBSA inland enforcement officer. Depending on the type of inadmissibility, the merits of the report are reviewed by either a Minister's Delegate or an independent decision maker at the Immigration and Refugee Board of Canada (IRB) where a CBSA hearings officer represents the Minister of Public Safety. Subsequent to this review, a removal order may be issued against the foreign national or permanent resident in question. Removal orders issued against refugee claimants are conditional and do not come into force until the claim is abandoned, withdrawn or denied by the IRB.

#### *Secure and trusted partnerships*

The Secure and trusted partnerships program works closely with clients, other government departments and international border management partners to enhance trade chain and traveller security while providing pre-approved, low-risk travellers and traders with streamlined and efficient border processes. The CBSA develops and administers programs and cooperative agreements with its partners to ensure alignment with international standards (e.g. World Customs Organization Safe Framework) and promote best practices in global border management. By increasing membership in trusted traveller and trader programs, the CBSA is able to improve its capacity to mitigate risk in advance and focus examination efforts on identifying travellers and traders of unknown or higher risk.

#### *Revenue and trade management*

The Revenue and trade management program ensures that duties and taxes owed to the Government of Canada are collected in compliance with Canadian trade and imports reporting requirements. For the purposes of this program description, "duties" means any duties or taxes levied or imposed on imported goods under certain Acts that the CBSA is responsible for ad-

ministering. The Program administers international and regional trade agreements and domestic legislation and regulations governing trade in commercial goods. Through its work on free trade negotiations, the Program helps to strengthen international rules related to trade and open new markets for Canadians.

#### *Criminal investigations*

The Criminal investigations program protects the integrity of border-related legislation and contributes to public safety and Canada's economic security by investigating and pursuing the prosecution of travellers, importers, exporters and/or other persons who commit criminal offences in contravention of Canada's border-related legislation.

CBSA investigators review potential border legislation violations and gather evidence using a variety of investigative techniques, including search warrants and production orders. These violations include criminal offences under the *Customs Act*, *Immigration and Refugee Protection Act* (IRPA), various food/plant/animal legislation, and other border-related legislation. In conjunction with the Public Prosecution Service of Canada, the CBSA pursues the prosecution of individuals or business entities who violate Canada's border-related legislation. Potential violations of the Criminal Code are normally referred to the Royal Canadian Mounted Police (RCMP).

#### *Recourse*

The Recourse program provides the business community and individuals with an accessible mechanism to seek an impartial review of service-related complaints, trade decisions and enforcement actions taken by the CBSA. The Program ensures that the decisions taken by CBSA officials are fair, transparent and accurately reflect the Agency's policies and the Acts administered by the CBSA. Individuals can complete a written submission if they disagree with an enforcement action or a trade decision made by the CBSA or wish to submit a complaint about services provided by the CBSA.

Once submitted, clients are provided with a timely acknowledgment of the appeal or complaint. CBSA officials then conduct a review of the appeal or complaint taking into consideration the legislation administered by the Agency, CBSA policies, the client's point of view and, where necessary, technical opinions from CBSA experts or legal advice from the Department of Justice. Individuals who are not satisfied with the CBSA's review can appeal to the appropriate court, tribunal or external review body.

The Recourse program also facilitates the review of external complaints of discrimination filed with the Canadian Human Rights Commission and assists the Department of Justice representing the Agency on appeals to the Federal Court, various tribunals and other external bodies.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services.*

See introductory text.

#### **Canadian Security Intelligence Service**

##### **Strategic Outcome**

Intelligence is used to protect the security and safety of Canada and its citizens.

#### **Program Activity Descriptions**

##### *Intelligence program*

This program includes the collection, processing and analysis of information and intelligence, respecting activities that may be suspected of constituting threats to

the security of Canada and safety of Canadians and, in relation thereto, reporting and advising the Government of Canada. In accordance with *Canadian Security Intelligence Service Act*, s.16, in supporting the missions of National Defence and Foreign Affairs, this intelligence program also provides assistance to the Minister of National Defence and the Minister of Foreign Affairs, within Canada, in the collection of information or intelligence.

##### *Security screening program*

The Security screening program is one of the main responsibilities of CSIS and among its most visible functions. The goals of the Security screening program are to prevent non-Canadians who pose security concerns or risks from entering or receiving permanent residence in Canada and to prevent anyone of concern from gaining access to sensitive government assets, locations or information. Through its foreign offices in Canadian missions abroad, CSIS performs in-depth examinations of applicants and prospective immigrants whose backgrounds present security concerns. CSIS also provides security assessments on behalf of all federal government departments and agencies (except the Royal Canadian Mounted Police (RCMP)) as part of the Government Security Policy (GSP). Security assessments fall into the following program activities: Government screening, Sensitive sites screening, Foreign screening, Immigration and citizenship screening, and Refugee screening.



## **Correctional Service of Canada**

### **Strategic Outcome**

The custody, correctional interventions, and supervision of offenders, in communities and institutions, contributes to public safety.

#### **Program Activity Descriptions**

##### *Custody*

This program activity ensures that offenders are provided with reasonable, safe, secure and human custody while serving their sentence. This program activity provides much of the day-to-day needs for offenders in custody including a wide range of activities that address health and safety issues as well as provide basics such as food, clothing, mental health services, and physical health care. It also includes security measures within institutions including drug interdiction, and appropriate control practices to prevent incidents.

##### *Correctional interventions*

The Correctional interventions program activity, which occurs in both institutions and communities, are necessary to help bring positive changes in behavior and to successfully reintegrate offenders. This program activity aims to address problems that are directly related to offenders' criminal behavior and that interfere with their ability to function as law-abiding members of society.

##### *Community supervision*

The Community supervision program activity ensures eligible offenders are safely reintegrated into communities through the provision of housing and health services, where required, as well as staff supervision for the duration of the offenders sentence. The expected results for this program activity are offenders who are

reintegrated into the community as law-abiding citizens while maintaining a level of supervision, which contributes to public safety.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

##### **National Parole Board**

### **Strategic Outcome**

Conditional release and pardon decisions and decision processes that safeguard Canadian communities.

#### **Program Activity Descriptions**

##### *Conditional release decisions*

This program activity aims to ensure public safety by providing quality decisions on the timing and conditions of release of offenders into the community. Through this program activity, National Parole Board (NPB) provides timely, accurate information for Board member decision-making and develops effective training and policies that are essential tools for the quality risk assessment and decision-making. Effectiveness is assessed through the monitoring of the outcomes for offenders released on parole.

##### *Conditional release openness and accountability*

This program activity is designed to ensure that NPB operates in an open and accountable manner, consistent with the provisions of the *Corrections and Conditional Release Act*. Therefore this program activity consists of

the provision of information for victims of crime; assistance for observers at hearings and those who seek access to the National Parole Board's decision registry; dissemination of public information; encouragement of citizen engagement; investigation of tragic incidents in the community; as well as performance monitoring and reporting on conditional release decision processes. Results for this program activity are assessed by monitoring the timeliness of information shared and selected surveys of those who receive information and assistance from the National Parole Board.

##### *Pardon decisions/clemency recommendations*

This program activity is designed to support rehabilitation and community reintegration by providing quality pardon decisions and clemency recommendations. In support of quality decisions and recommendations, NPB screens applications for eligibility and completeness, collects appropriate information for decision-making and develops policy to guide decision processes. The results of this program are assessed through ongoing review of the average time required to process pardon applications, and the rates of revocation of pardons granted.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

### Office of the Correctional Investigator

#### Strategic Outcome

The problems of offenders in the federal correctional system are identified and addressed in a timely and reasonable fashion.

#### Program Activity Descriptions

##### *Ombudsman for federal offenders*

Through this program activity, the Office of the Correctional Investigator (OCI) conducts investigations of individual offender complaints regarding acts, omissions, decisions and recommendations of the Correctional Service of Canada (CSC). It also has a responsibility to review and make recommendations on CSC's policies and procedures associated with the areas of individual complaints, to ensure that systemic areas of complaint are identified and appropriately addressed, and to review all Section 19 investigations performed by CSC following the death of or serious injury to an inmate.

#### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

See introductory text.

### Royal Canadian Mounted Police

#### Strategic Outcome

Criminal activity affecting Canadians is reduced.

#### Program Activity Descriptions

##### *Police operations*

Under the authority of the *RCMP Act*, this Program activity provides Canadians with policing services at the federal, provincial and municipal levels and within Aboriginal communities. This program contributes to safe homes and communities by providing general law enforcement activities in addition to education and awareness activities delivered by employees of the RCMP to the public, businesses and other agencies/organizations within Canada. The RCMP's education and awareness activities, for example information sessions on financial crime, national security, drugs and organized crime, are aimed at reducing victimization of Canadians. Additionally, this program ensures the protection of designated persons and security at major events which in turn mitigates any potential threats to Canada's population. The program also delivers a high level of technical and operational support to ensure that the RCMP reaches its overarching goal of reducing criminal activity which affects Canadians.

##### *Canadian law enforcement services*

This Program activity provides the Canadian law enforcement community with the necessary scientific, technical, investigative and educational support to deliver proactive, intelligence based policing and law enforcement services to their respective communities and partners. Additionally, this program provides educational opportunities to members of the Canadian law enforcement community to enable them to develop their skills thus increasing their effectiveness in contributing to a safer Canada. This program is necessary to ensure that Canadian law enforcement communities have access to the required tools, systems, technologies

(i.e. forensic support and expertise, criminal intelligence and firearms registry and databases, etc) and education which in turn will contribute to the reduction of criminal activity affecting Canadians.

#### Strategic Outcome

Incomes are secure for RCMP members and their survivors affected by disability or death

#### Program Activity Descriptions

##### *Statutory payments*

This Program ensures that RCMP employees and their families are provided income security in the event of disability or death. This program is necessary to ensure that an appropriate level of support is afforded to those who are affected by circumstances beyond their control and as a result of their employment with the RCMP. The activities within this program are regulated by statutory payments, for example, the *RCMP Pension Continuation Act* payments.

#### Strategic Outcome

Canada's police provide international collaboration and assistance while maintaining a rich police heritage nationally

#### Program Activity Descriptions

##### *International operations*

This Program activity furthers Canada's global peace agenda through cooperation and support of the international law-enforcement community, thereby ensuring that both Canadians and the global community are safer. This program is necessary as it addresses the transnational scope of terrorist criminal activity and other criminal activity through building relationships with international policing partners, participating in the INTERPOL global information sharing network and conducting extra-territorial criminal investigations.



Additionally, the RCMP actively participates in multiple missions abroad in a peacekeeping role and by providing support to nations at risk in building their law enforcement capacity. Through this international cooperation and collaboration, this program contributes directly to a more secure world and Canada.

#### *Canadian police culture and heritage*

This Program activity promotes Canada, the RCMP, its communities and partners by delivering its ceremonial services to all Canadians as well as the international community. Ceremonial support activities are delivered by the Musical Ride who tour Canada and abroad four to six months each year showcasing Canada's proud heritage and culture. This Program responds to both domestic and international requests for historical information about the RCMP. Additionally, the RCMP supports and develops government partners by providing RCMP members in Ceremonial dress at Special events (ex. Olympics, Expos, Summits) both domestically and internationally. Through the activities of this program, the RCMP contributes to Canada's vibrant culture and heritage.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

See introductory text.

#### **Royal Canadian Mounted Police External Review Committee**

##### **Strategic Outcome**

Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals.

##### **Program Activity Descriptions**

###### *Independent and impartial case review*

The Royal Canadian Mounted Police External Review Committee (ERC) conducts an independent review of appeals in disciplinary, and discharge and demotion matters, as well as certain categories of grievances that are referred to it by the Commissioner of the RCMP pursuant to s. 33 of the *RCMP Act* and s. 36 of the *RCMP Regulations*. The ERC ensures that the principles of administrative and labour law are respected and that the remedial approach indicated by the Act is followed. The ERC issues reports of its findings and recommendations in each case to the Commissioner of the RCMP and to the parties. Access to the ERC's reports is made available to all stakeholders (including the parties, RCMP adjudicators, supervisors, members' representatives, staff relations representatives, and labour and employment experts in other jurisdictions) by means of its website, publications and presentations.

##### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

##### **Program Activity Descriptions**

###### *Internal services*

See introductory text.

#### **Royal Canadian Mounted Police Public Complaints Commission**

##### **Strategic Outcome**

RCMP members are held publicly accountable for their conduct in the performance of their duties.

##### **Program Activity Descriptions**

###### *Civilian review of RCMP members' conduct in the performance of their duties*

The Commission conducts reviews of complaints received from the public about the conduct of RCMP members in the performance of their duties. When complainants are not satisfied with the RCMP's handling of their complaints, they can request a review of their case by the Commission. In reviewing these complaints, the Commission may conduct hearings and investigations, and reports on its findings and makes recommendations to the RCMP Commissioner and Minister of Public Safety.

##### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

##### **Program Activity Descriptions**

###### *Internal services*

See introductory text.

## Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (over)expended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
...	136,709,360	...	...	136,709,360	1	Operating expenditures				
...	...	2,090,567	...	2,090,567	1b	Transfer of \$452,034 from Transport	Vote 1			
...	...	1	...	1	1c	Operating expenditures				
...	...	...	452,034	452,034		Transfer from: Vote 1 (Transport)				
...	...	...	14,938	14,938		TB Vote 15 <sup>(1)</sup>				
...	...	...	6,876,680	6,876,680		TB Vote 25 <sup>(1)</sup>				
...	...	...	12,403,767	12,403,767		TB Vote 30 <sup>(1)</sup>				
...	...	...	(328,200)	(328,200)		Transfer to: Vote 1 (Foreign Affairs and International Trade)				
...	...	...	(51,717)	(51,717)		Vote 1 (Public Works and Government Services)				
...	...	...	(700,000)	(700,000)		Vote 5				
...	...	...	(80,000)	(80,000)		Vote 10				
...	...	...	(127,190)	(127,190)		Vote 35 (Justice)				
...	...	...	(20,000)	(20,000)		Vote 40 (Health )				
...	...	...	(46,960)	(46,960)		Vote 45				
...	...	...	(5,034,305)	(5,034,305)		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>				
...	136,709,360	2,090,568	13,359,047	152,158,975		Total—Vote 1		141,648,763	10,510,212	...
...	263,561,791	...	...	263,561,791	5	Grants and contributions				
...	...	22,682,000	...	22,682,000	5b	Grants and contributions				
...	...	...	...	...	5c	Transfer of \$700,000 from Public Safety and Emergency Preparedness Vote 1 and \$100,000 from Health Vote 10				
...	...	1	...	1		Transfer from: Vote 1				
...	...	...	700,000	700,000		Vote 10 (Health)				
...	...	...	100,000	100,000		Transfer to Vote 45				
...	...	...	(41,000,000)	(41,000,000)						
...	263,561,791	22,682,001	(40,200,000)	246,043,792		Total—Vote 5		244,162,360	1,881,432	...
...	14,287,847	...	1,388,290	15,676,137	(S)	Contributions to employee benefit plans				
...	77,516	...	20	77,536	(S)	Minister of Public Safety—Salary and motor car allowance		15,676,137	...	...
...	414,636,514	24,772,569	(25,452,643)	413,956,440		Total Department—Budgetary		401,564,796	12,391,644	...
										532,597,155

Canada Border Services Agency									
57,080,992	1,551,632,149	...	...	1,608,713,141	...	...	...	10	Operating expenditures
...	...	37,546,624	...	37,546,624	...	...	...	10b	Transfer of \$246,486 from Transport Vote 1
...	...	...	...	...	...	...	...	10c	Transfer of \$478,846 from Public Safety and Emergency Preparedness Vote 15, \$1,700,000 from Public Safety and Emergency Preparedness Vote 45, \$154,000 from Transport Vote 1 and \$80,000 from Public Safety and Emergency Preparedness Vote 1
...	...	...	1	...	...	...	...		Transfer from: Vote 1
...	...	...	...	80,000	...	...	...		Vote 1 (Transport)
...	...	...	...	400,486	...	...	...		Vote 15
...	...	...	...	478,846	...	...	...		Vote 45
...	...	...	...	1,700,000	...	...	...		TB Vote 15 <sup>(1)</sup>
...	...	...	...	119,122	...	...	...		TB Vote 30 <sup>(1)</sup>
...	...	...	...	66,705,272	...	...	...		Transfer to Vote 1 (Foreign Affairs and International Trade)
...	...	...	...	(891,200)	...	...	...		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>
...	...	...	...	(37,091,203)	...	...	...		Total—Vote 10
57,080,992	1,551,632,149	37,546,625	31,501,323	1,677,761,089	...	...	...	15	Capital expenditures
121,466,064	113,930,488	...	...	235,396,552	...	...	...	15b	Capital expenditures
...	...	3,449,709	...	3,449,709	...	...	...	15c	Transfer of \$1,000,000 from Transport Vote 10
...	...	1	...	1	...	...	...		Transfer from Vote 10 (Transport)
...	...	...	1,000,000	1,000,000	...	...	...		Transfer to: Vote 5 (Foreign Affairs and International Trade)
...	...	...	(175,000)	(175,000)	...	...	...		Vote 10
...	...	...	(478,846)	(478,846)	...	...	...		Total—Vote 15
121,466,064	113,930,488	3,449,710	346,154	239,192,416	...	...	...		Contributions to employee benefit plans
...	180,893,014	...	10,258,928	191,151,942	...	...	...	(S)	Spending of proceeds from the disposal of surplus
141,409	...	...	213,177	354,586	...	...	...	(S)	Crown assets
...	...	...	91,544	91,544	...	...	...	(S)	Refunds of amounts credited to revenues in previous years
...	...	...	...	...	...	...	...		Appropriations not required for the current year
178,688,465	1,846,455,651	40,996,335	42,411,126	2,108,551,577	...	...	...		Total Agency—Budgetary
...	...	...	...	...	...	...	...		Canadian Security Intelligence Service
...	460,353,651	...	...	460,353,651	...	...	...	20	Program expenditures
...	...	4,376,260	...	4,376,260	...	...	...	20b	Transfer of \$5,483,435 from Foreign Affairs and International Trade Vote 1 and \$211,400 from National Defence Vote 5
...	...	...	5,483,435	5,483,435	...	...	...		Transfer from: Vote 1 (Foreign Affairs and International Trade)
...	...	...	211,400	211,400	...	...	...		Vote 5 (National Defence)
...	...	...	19,404,546	19,404,546	...	...	...		TB Vote 25 <sup>(1)</sup>
...	...	...	...	...	...	...	...		Total Agency—Budgetary
...	...	...	...	...	...	...	...		1,835,296,950
...	...	...	...	...	...	...	...		392,801
...	...	...	...	...	...	...	...		272,861,826
...	...	...	...	...	...	...	...		1,695,552,119

## Source of authorities

Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote						
\$	\$	\$	\$	\$	\$		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	\$	\$
...	...	...	...	32,097,721	32,097,721		TB Vote 30 <sup>(1)</sup>					
...	...	...	...	1,707,127	1,707,127		TB Vote 33 <sup>(1)</sup>					
...	460,353,651	4,376,260	58,904,229	523,634,140		(S)	Total—Vote 20	491,177,125	32,457,015	...	471,459,300	
...	48,678,991	...	(228,038)	48,450,953		(S)	Contributions to employee benefit plans	48,450,953	...	...	43,323,489	
213,625	...	...	315,917	529,542		(S)	Spending of proceeds from the disposal of surplus Crown assets	257,619	...	271,923	438,199	
...	...	...	...	...			Appropriations not required for the current year	...	...	...	2,308	
213,625	509,032,642	4,376,260	58,992,108	572,614,635			Total Agency—Budgetary	539,885,697	32,457,015	271,923	515,223,296	
<b>Correctional Service of Canada</b>												
...	2,207,945,939	...	...	...	2,207,945,939	25	Operating expenditures					
...	...	1	...	...	1	25b	Operating expenditures					
...	...	...	2,804,131	2,804,131			Transfer from: TB Vote 15 <sup>(1)</sup>					
...	...	...	49,722,441	49,722,441			TB Vote 25 <sup>(1)</sup>					
...	...	...	128,466,281	128,466,281			TB Vote 30 <sup>(1)</sup>					
...	...	...	(16,397,055)	(16,397,055)			Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>					
...	2,207,945,939	1	164,595,798	2,372,541,738			Total—Vote 25	2,075,159,200	297,382,538	...	1,931,774,588	
...	517,519,000	...	...	517,519,000		30	Capital expenditures					
...	...	...	54,462,115	54,462,115			Transfer from TB Vote 33 <sup>(1)</sup>					
...	...	...	(4,429,138)	(4,429,138)			Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>					
...	517,519,000	...	50,032,977	567,551,977			Total—Vote 30	345,327,345	222,224,632	...	222,848,605	
...	256,391,677	...	(19,460,607)	236,931,070		(S)	Contributions to employee benefit plans	236,931,070	...	...	224,444,724	
14,844,679	...	...	...	14,844,679		(S)	CORCAN Revolving Fund	8,104,265	...	6,740,414	(4,794,244)	
1,256,455	...	...	1,392,643	2,649,098		(S)	Spending of proceeds from the disposal of surplus Crown assets	1,332,226	...	1,316,872	735,535	
16,101,134	2,981,856,616	1	196,560,811	3,194,518,562			Total budgetary	2,666,854,106	519,607,170	8,057,286	2,375,009,208	
46,057	...	...	...	46,057		L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account, Appropriation Act No. 3, 1982-83. Limit \$50,000 (Net)	313	...	45,744	942	
16,101,134	2,981,856,616	1	196,560,811	3,194,518,562			Total Agency—Budgetary	2,666,854,106	519,607,170	8,057,286	2,375,009,208	
46,057	...	...	...	46,057			Non-budgetary	313	...	45,744	942	



National Parole Board									
35	Program expenditures	43,219,791	...	...	43,219,791				
35b	Program expenditures	440,000	...	...	440,000				
	Transfer from: TB Vote 15 <sup>(1)</sup>	...	...	11,091	11,091				
	TB Vote 25 <sup>(1)</sup>	...	...	2,036,162	2,036,162				
	TB Vote 30 <sup>(1)</sup>	...	...	5,082,468	5,082,468				
	Transfer to Vote 1 (Public Works and Government Services)	...	...	(13,786)	(13,786)				
	Total—Vote 35	43,219,791	440,000	7,115,935	50,775,726				
(S)	Contributions to employee benefit plans	6,014,876	...	261,397	6,276,273			4,879,897	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	15,681	...	51,458	67,139			...	...
(S)	Refunds of amounts credited to revenues in previous years	...	...	650	650			1	51,458
		...	...	...	...			...	...
		...	...	...	...			...	...
15,681	Total Agency—Budgetary	49,234,667	440,000	7,429,440	57,119,788			52,188,432	45,994,847
Office of the Correctional Investigator									
40	Program expenditures	3,780,465	...	...	3,780,465				
	Transfer from: TB Vote 25 <sup>(1)</sup>	...	...	139,615	139,615				
	TB Vote 30 <sup>(1)</sup>	...	...	555,559	555,559				
	Transfer to Vote 1 (Public Works and Government Services)	...	...	(1,341)	(1,341)				
	Total—Vote 40	3,780,465	...	693,833	4,474,298				
(S)	Contributions to employee benefit plans	537,427	...	...	537,427			75,058	...
		...	...	...	...			...	...
...	Total Agency—Budgetary	4,317,892	...	693,833	5,011,725			4,399,240	465,710
		...	...	...	...			537,427	...
		...	...	...	...			...	...
...	Total Agency—Budgetary	4,317,892	...	693,833	5,011,725			4,936,667	4,078,579
Royal Canadian Mounted Police									
45	Operating expenditures	2,009,383,982	...	...	2,009,383,982				
45b	Transfer of \$35,000,000 from Public Safety and Emergency Preparedness Vote 5, \$2,681,000 from Public Works and Government Services Vote 1 and \$549,776 from Transport Vote 1	...	...	...	...				
45c	Transfer of \$6,000,000 from Public Safety and Emergency Preparedness Vote 5 and \$46,960 from Public Safety and Emergency Preparedness Vote 1	...	...	...	...				
	Transfer from: Vote 1 (Public Works and Government Services)	...	...	...	...				
	Vote 1	...	...	2,681,000	2,681,000				
	Vote 1 (Transport)	...	...	46,960	46,960				
	Vote 5	...	...	549,776	549,776				
	TB Vote 15 <sup>(1)</sup>	...	...	41,000,000	41,000,000				
	TB Vote 25 <sup>(1)</sup>	...	...	372,045	372,045				
	TB Vote 30 <sup>(1)</sup>	...	...	93,860,938	93,860,938				
	Transfer to: Vote 1 (Foreign Affairs and International Trade)	...	...	120,094,132	120,094,132				
		...	...	(30,000)	(30,000)				
...	Vote 1 (Public Works and Government Services)	...	...	(81,898)	(81,898)				

## Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	Adjustments, warrants and transfers	Total available for use		\$	\$	\$	\$
...	...	...	(1,700,000)	(1,700,000)					
...	...	...	(480,000)	(480,000)					
...	...	...	(68,075,177)	(68,075,177)					
...	2,009,383,982	38,988,892	188,237,776	2,236,610,650					
...	279,359,403	...	...	279,359,403	50				
...	...	15,264,248	...	15,264,248	50b				
...	...	1	...	1	50c				
...	...	549,000	...	549,000					
...	...	59,636,000	...	59,636,000					
...	...	(8,611,631)	...	(8,611,631)					
...	279,359,403	15,264,249	51,573,369	346,197,021					
...	120,362,517	...	...	120,362,517	55				
...	...	8,074,272	...	8,074,272	55b				
...	120,362,517	8,074,272	...	128,436,789					
...	91,276,888	...	(9,839,255)	81,437,633	(S)				
...	365,107,552	...	(12,593,621)	352,513,931	(S)				
...	17,500,000	...	(2,326,030)	15,173,970	(S)				
...	...	...	122,077	122,077	(S)				
5,785,130	...	...	7,007,738	12,792,868	(S)				
...	...	...	122,054	122,054	(S)				
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					
5,785,130	2,882,990,342	62,327,413	222,304,108	3,173,406,993					
...	1,287,893	...	...	1,287,893					
...	...	1	...	1					
...	...	...	480,000	480,000					
...	...	...	79,708	79,708					
...	...	...	5,159	5,159					

				Transfer to Vote 1 (Public Works and Government Services)						Transfer to Vote 1 (Public Works and Government Services)		
	(S)	(S)	(S)	(431)	(431)		(431)	(431)	(431)	(S)	(S)	
...	...	...	...	...	...	...	...	...	...	...	...	...
...	1,287,893	1	564,436	1,852,330	1,852,330	...	1,510,318	342,012	...	1,543,980	...	...
...	181,574	...	...	181,574	181,574	...	181,574	...	...	240,387	...	...
...	<b>1,469,467</b>	<b>1</b>	<b>564,436</b>	<b>2,033,904</b>	<b>2,033,904</b>	...	<b>1,691,892</b>	<b>342,012</b>	...	<b>1,784,367</b>	...	...
<b>Royal Canadian Mounted Police Public Complaints Commission</b>												
...	4,822,531	...	...	4,822,531	4,822,531	65	...	...	...	...	...	...
...	...	2,660,673	...	2,660,673	2,660,673	65a	...	...	...	...	...	...
...	...	...	2,816	2,816	2,816	...	...	...	...	...	...	...
...	...	...	241,497	241,497	241,497	...	...	...	...	...	...	...
...	...	...	370,184	370,184	370,184	...	...	...	...	...	...	...
...	...	...	(2,723)	(2,723)	(2,723)	...	...	...	...	...	...	...
...	4,822,531	2,660,673	611,774	8,094,978	8,094,978	...	7,291,687	803,291	...	6,845,824	...	...
...	589,215	...	...	589,215	589,215	...	589,215	...	...	618,179	...	...
...	<b>5,411,746</b>	<b>2,660,673</b>	<b>611,774</b>	<b>8,684,193</b>	<b>8,684,193</b>	...	<b>7,880,902</b>	<b>803,291</b>	...	<b>7,464,003</b>	...	...
<b>Total Agency—Budgetary</b>												
<b>Total Ministry—Budgetary</b>												
<b>200,804,035</b>	<b>8,695,405,537</b>	<b>135,573,252</b>	<b>504,114,993</b>	<b>9,535,897,817</b>	<b>9,535,897,817</b>	...	<b>8,484,875,253</b>	<b>764,193,352</b>	<b>286,829,212</b>	<b>8,285,114,216</b>	...	...
<b>46,057</b>	...	...	...	<b>46,057</b>	<b>46,057</b>	...	<b>313</b>	...	<b>45,744</b>	<b>942</b>	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.  
(L) Non-budgetary authority (loan, investment or advance).  
Treasury Board Vote 5—Government contingencies.  
Treasury Board Vote 10—Government-wide initiatives.  
Treasury Board Vote 15—Compensation adjustments.  
Treasury Board Vote 25—Operating budget carry forward.  
Treasury Board Vote 30—Paylist requirements.  
Treasury Board Vote 33—Capital budget carry forward.  
(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

## Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Countering crime	36,180,009	34,950,688	...	...	...	...	136,740,791	135,169,463	...	...	...	...	...	...	...	172,920,800	170,120,151	...
Emergency management	36,458,020	34,845,430	...	...	...	...	109,198,301	108,889,560	...	...	...	...	...	...	...	145,656,321	143,734,990	...
National security	18,359,681	17,581,770	...	...	...	...	104,700	103,337	...	...	...	...	...	...	...	18,464,381	17,685,107	...
Border strategies	2,855,265	2,946,130	...	...	...	...	...	...	...	...	...	...	...	...	...	2,855,265	2,946,130	...
Internal services	76,059,673	68,674,571	...	...	...	...	...	...	...	2,000,000	1,596,153	...	...	...	...	74,059,673	67,078,418	...
Sub-total	169,912,648	158,998,589	...	...	...	...	246,043,792	244,162,360	...	2,000,000	1,596,153	...	...	...	...	413,956,440	401,564,796	...
Revenues netted against expenditures	(2,000,000)	(1,596,153)	...	...	...	...	...	...	...	(2,000,000)	(1,596,153)	...	...	...	...	...	...	...
<b>Total Department—Budgetary</b>	<b>167,912,648</b>	<b>157,402,436</b>	...	...	...	...	<b>246,043,792</b>	<b>244,162,360</b>	...	...	...	...	...	...	...	<b>413,956,440</b>	<b>401,564,796</b>	...
<b>Canada Border Services Agency</b>																		
Admissibility determination	685,879,165	582,271,993	8,660,000	441,155	...	...	...	...	...	...	...	...	...	...	...	694,539,165	582,713,148	...
Risk assessment	172,939,291	116,862,512	2,299,213	395,716	...	...	...	...	...	...	...	...	...	...	...	175,238,504	117,258,228	...
Immigration enforcement	178,493,471	149,121,360	5,351,451	1,395,036	...	...	...	...	...	...	...	...	...	...	...	183,844,922	150,516,396	...
Secure and trusted partnerships	73,512,923	37,834,988	87,000	...	...	...	...	...	...	2,999,626	4,588,396	...	...	...	...	70,600,297	33,246,592	...
Revenue and trade management	80,180,980	80,310,166	2,883,760	3,197,547	...	...	...	...	...	9,131,305	7,542,535	...	...	...	...	73,933,435	75,965,178	...
Criminal investigations	24,987,270	27,119,078	...	65,745	...	...	...	...	...	...	...	...	...	...	...	24,987,270	27,184,823	...
Recourse	11,400,211	12,674,105	...	...	...	...	...	...	...	...	...	...	...	...	...	11,400,211	12,674,105	...
Internal services	654,096,781	718,485,085	219,910,992	117,253,395	...	...	...	...	...	...	...	...	...	...	...	874,007,773	835,738,480	...
Sub-total	1,881,490,092	1,724,679,287	239,192,416	122,748,594	...	...	...	...	...	12,130,931	12,130,931	...	...	...	...	2,108,551,577	1,835,296,950	...
Revenues netted against expenditures	(12,130,931)	(12,130,931)	...	...	...	...	...	...	...	(12,130,931)	(12,130,931)	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>1,869,359,161</b>	<b>1,712,548,356</b>	<b>239,192,416</b>	<b>122,748,594</b>	...	...	...	...	...	...	...	...	...	...	...	<b>2,108,551,577</b>	<b>1,835,296,950</b>	...
<b>Canadian Security Intelligence Service</b>																		
Intelligence program	495,899,149	491,690,996	...	...	...	...	...	...	...	...	...	...	...	...	...	495,899,149	491,690,996	...
Security screening program	76,715,486	48,194,701	...	...	...	...	...	...	...	...	...	...	...	...	...	76,715,486	48,194,701	...
<b>Total Agency—Budgetary</b>	<b>572,614,635</b>	<b>539,885,697</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>572,614,635</b>	<b>539,885,697</b>	...



<b>Correctional Service of Canada</b>									
Custody	1,703,864,887	1,320,226,474	558,221,115	329,581,885	233,565	231,565	...	...	2,262,319,567
Correctional interventions—									
Budgetary									
Non-budgetary	543,805,404	504,954,578	8,649,000	1,326,397	1,269,000	1,036,442	...	...	553,723,404
Community supervision	163,845,781	112,193,237	550,000	...	...	...	46,057	...	46,057
CORCAN (SOA)	95,305,029	96,502,288	...	...	82,000	215,542	...	...	164,477,781
Internal services	199,021,269	374,564,658	131,862	14,419,063	...	...	88,398,023	...	14,844,679
Sub-total—									199,153,131
Budgetary	2,705,842,370	2,408,441,235	567,551,977	345,327,345	1,584,565	1,483,549	88,398,023	...	3,194,518,562
Non-budgetary	...	(80,460,350)	...	...	...	...	46,057	313	46,057
Revenues netted against expenditures							(88,398,023)	...	...
<b>Total Agency—</b>									
<b>Budgetary</b>	<b>2,625,382,020</b>	<b>2,320,043,212</b>	<b>567,551,977</b>	<b>345,327,345</b>	<b>1,584,565</b>	<b>1,483,549</b>	...	...	<b>3,194,518,562</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>46,057</b>	<b>313</b>	<b>46,057</b>
<b>National Parole Board</b>									
Conditional release decisions	41,885,745	38,243,876	...	...	...	...	...	...	41,885,745
Conditional release openness and accountability	8,051,003	7,087,170	...	...	...	...	...	...	8,051,003
Pardon decisions/clemency recommendations	3,589,988	3,504,004	...	...	...	...	2,436,000	...	1,153,988
Internal services	6,029,052	5,703,398	...	...	...	...	...	...	6,029,052
Sub-total—									
Budgetary	59,555,788	54,538,448	...	...	...	...	2,436,000	...	57,119,788
Revenues netted against expenditures	(2,436,000)	(2,350,016)	...	...	...	...	(2,350,016)	...	...
<b>Total Agency—Budgetary</b>	<b>57,119,788</b>	<b>52,188,432</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>57,119,788</b>
<b>Office of the Correctional Investigator</b>									
Ombudsman for federal offenders	3,909,145	3,715,962	...	...	...	...	...	...	3,909,145
Internal services	1,102,580	1,220,705	...	...	...	...	...	...	1,102,580
<b>Total Agency—Budgetary</b>	<b>5,011,725</b>	<b>4,936,667</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>5,011,725</b>
									<b>4,936,667</b>

## Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total	Authorities used in the current year	Authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Royal Canadian Mounted Police</b>																		
Police operations	3,303,454,347	3,193,145,421	154,826,287	133,213,301	...	...	...	...	1,672,846,534	1,659,062,695	...	...	...	...	1,785,434,100	1,667,296,027	...	...
Canadian law enforcement services	253,212,690	242,449,013	3,183,250	4,266,291	16,787,000	15,154,444	16,787,000	15,154,444	4,500,000	5,666,348	...	...	...	...	268,682,940	256,203,400	...	...
Statutory payments	...	...	...	...	126,823,759	122,818,236	126,823,759	122,818,236	...	...	...	...	...	...	126,823,759	122,818,236	...	...
International operations	78,478,945	60,941,323	...	137	...	...	...	...	...	...	...	...	...	...	78,478,945	60,941,460	...	...
Canadian police culture and heritage	12,049,473	12,190,684	...	139,588	...	...	...	...	...	...	...	...	...	...	12,049,473	12,330,272	...	...
Internal services	756,865,352	738,580,602	188,187,484	138,329,381	...	...	...	...	43,115,060	21,923,567	...	...	...	...	901,937,776	854,986,416	...	...
Sub-total	4,404,060,807	4,247,307,043	346,197,021	275,948,698	143,610,759	137,972,680	143,610,759	137,972,680	1,720,461,594	1,686,652,610	...	...	...	...	3,173,406,993	2,974,575,811	...	...
Revenues netted against expenditures (1,720,461,594)	(1,686,652,610)	...	...	...	...	...	...	...	(1,720,461,594)	(1,686,652,610)	...	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>2,683,599,213</b>	<b>2,560,654,433</b>	<b>346,197,021</b>	<b>275,948,698</b>	<b>143,610,759</b>	<b>137,972,680</b>	<b>143,610,759</b>	<b>137,972,680</b>	...	...	...	...	...	...	<b>3,173,406,993</b>	<b>2,974,575,811</b>	...	...
<b>Royal Canadian Mounted Police External Review Committee</b>																		
Independent and impartial case review	1,627,124	1,691,892	...	...	...	...	...	...	...	...	...	...	...	...	1,627,124	1,691,892	...	...
Internal services	406,780	...	...	...	...	...	...	...	...	...	...	...	...	...	406,780	...	...	...
<b>Total Agency—Budgetary</b>	<b>2,033,904</b>	<b>1,691,892</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>2,033,904</b>	<b>1,691,892</b>	...	...
<b>Royal Canadian Mounted Police Public Complaints Commission</b>																		
Civilian review of RCMP members' conduct in the performance of their duties	3,792,193	3,453,073	...	...	...	...	...	...	...	...	...	...	...	...	3,792,193	3,453,073	...	...
Internal services	4,892,000	4,427,829	...	...	...	...	...	...	...	...	...	...	...	...	4,892,000	4,427,829	...	...
<b>Total Agency—Budgetary</b>	<b>8,684,193</b>	<b>7,880,902</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>8,684,193</b>	<b>7,880,902</b>	...	...
<b>Total Ministry—Budgetary</b>	<b>7,991,717,287</b>	<b>7,357,232,027</b>	<b>1,152,941,414</b>	<b>744,024,637</b>	<b>391,239,116</b>	<b>383,618,589</b>	<b>391,239,116</b>	<b>383,618,589</b>	...	...	...	...	...	...	<b>9,535,897,817</b>	<b>8,484,875,253</b>	...	...
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>46,057</b>	<b>313</b>	...	<b>313</b>

## Transfer Payments

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Department Grants	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$		\$	\$	\$	\$
...	2,960,000	...	(2,020,479)	Grants in support of the Safer Communities Initiative	939,518	3	...	1,004,545
...	1,796,144	...	...	Other national voluntary organizations active in the criminal justice sector	1,796,143	1	...	1,796,143
...	500,000	...	...	Grants to provincial partners for the National Flagging System to identify and track high-risk violent offenders who jeopardize public safety	500,000	...	...	500,000
...	...	...	...	Items not required for the current year	...	...	...	499,618
...	5,256,144	...	(2,020,479)	Total—Grants	3,235,661	4	...	3,800,306
Contributions								
...	106,234,148	15,000,000	(41,000,000)	Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on reserve, Indian communities on Crown land and Inuit communities, for the First Nations policing program	79,505,807	728,341	...	80,110,612
...	100,000,000	...	...	Contributions to the provinces for assistance related to natural disasters	99,970,212	29,788	...	88,768,508
...	34,907,899	6,132,000	2,020,479	Contributions in support of the Safer Communities Initiative	42,279,554	780,824	...	38,731,836
...	6,471,000	...	(251,128)	Contributions to the provinces and municipalities pursuant to the <i>Emergency Preparedness Act</i>	6,030,875	188,997	...	7,967,814
...	1,915,600	...	20,000	Contribution program to combat child sexual exploitation and human trafficking	1,924,365	11,235	...	2,257,743
...	897,000	...	(20,000)	Payments to the provinces, territories, and public and private bodies in support of activities complementary to those of the Department of Public Safety and Emergency Preparedness	863,443	13,557	...	1,491,613
...	500,000	...	...	International Association of Fire Fighters, Canada	410,775	89,225	...	315,710
...	6,900,000	...	...	Biology casework analysis contribution program	6,900,000	...	...	6,900,000
...	...	1,500,001	716,000	Financial assistance to provinces and territories for costs incurred during the repatriation of Canadian evacuees from Haiti	2,216,000	1	...	...
...	480,000	...	100,000	Aboriginal community safety development contribution program	541,903	38,097	...	425,509

## Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	235,128	235,128	235,128	...	...	187,500
...	...	50,000	...	50,000	48,637	1,363	...	...
...	...	...	...	...	...	...	...	145,809,642
...	258,305,647	22,682,001	(38,179,521)	242,808,127	240,976,699	1,881,428	...	372,966,487
...	263,561,791	22,682,001	(40,200,000)	246,043,792	244,162,360	1,881,432	...	376,766,793
<b>Correctional Service of Canada</b>								
<b>Grants</b>								
...	122,000	...	...	122,000	120,000	2,000	...	120,000
...	100,000	...	11,565	111,565	111,565	...	...	25,000
...	222,000	...	11,565	233,565	231,565	2,000	...	145,000
...	1,351,000	...	...	1,351,000	1,251,984	99,016	...	1,333,355
...	1,573,000	...	11,565	1,584,565	1,483,549	101,016	...	1,478,355
<b>Royal Canadian Mounted Police</b>								
<b>Grants</b>								
...	100,862,306	8,074,272	...	108,936,578	105,500,739	3,435,839	...	93,289,285
...	17,500,000	...	(2,326,030)	15,173,970	15,173,970	...	...	16,480,442
...	2,713,211	...	...	2,713,211	2,143,527	569,684	...	2,173,544
...	1,000,000	...	...	1,000,000	668,224	331,776	...	645,770
...	122,075,517	8,074,272	(2,326,030)	127,823,759	123,486,460	4,337,299	...	112,589,041



**Contributions to the provinces and territories and to aboriginal and/or other communities and organizations (not for profit)**

(S) Statutory transfer payment.

## Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Public Safety and Emergency Preparedness</b>			
<b>Budgetary (respendable revenues)</b>			
Interdepartmental provision of Internal support services	2,000,000	1,596,153	...
<b>Total Agency—Budgetary</b>	<b>2,000,000</b>	<b>1,596,153</b>	<b>...</b>
<b>Canada Border Services Agency</b>			
<b>Budgetary (respendable revenues)</b>			
Admissibility determination	...	...	80
Secure and trusted partnerships	2,999,626	4,588,396	3,322,245
Revenue and trade management	9,131,305	7,542,535	1,983
Internal services	...	...	607,461
Conventional border program	...	...	8,707,649
<b>Total Agency—Budgetary</b>	<b>12,130,931</b>	<b>12,130,931</b>	<b>12,639,418</b>
<b>Correctional Service of Canada</b>			
<b>Budgetary (respendable revenues)</b>			
CORCAN (SOA)	80,460,350	88,398,023	85,974,971
<b>Non-budgetary (respendable receipts)</b>			
Parolees' Loan Account	...	1,118	1,360
<b>Total Agency—Budgetary</b>	<b>80,460,350</b>	<b>88,398,023</b>	<b>85,974,971</b>
<b>Non-budgetary</b>	<b>...</b>	<b>1,118</b>	<b>1,360</b>

<b>National Parole Board</b>			
<b>Budgetary (respendable revenues)</b>			
Pardon decisions/clemency recommendations (A new \$631 user fee came into effect on February 23, 2012) (user fee \$150)	...	231,855	...
	2,436,000	2,118,161	837,621
<b>Total Agency—Budgetary</b>	<b>2,436,000</b>	<b>2,350,016</b>	<b>837,621</b>
<b>Royal Canadian Mounted Police</b>			
<b>Budgetary (respendable revenues)</b>			
Police operations	1,672,846,534	1,659,062,695	1,569,138,376
Canadian law enforcement services	4,500,000	5,666,348	6,729,083
Internal services	43,115,060	21,923,567	14,968,725
<b>Total Agency—Budgetary</b>	<b>1,720,461,594</b>	<b>1,686,652,610</b>	<b>1,590,836,184</b>
<b>Total Ministry—Budgetary</b>			
<b>Budgetary</b>	<b>1,817,488,875</b>	<b>1,791,127,733</b>	<b>1,690,288,194</b>
<b>Non-budgetary</b>	<b>...</b>	<b>1,118</b>	<b>1,360</b>

# Revenues

Department	Current year		Previous year	
	\$		\$	
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	2,294,076	3,275,664	651,729	
Adjustments to prior year's payables	12,358,181	6,710,730	322,905	
	14,652,257	9,986,394	974,634	
Sales of goods and services—				
Services of a non-regulatory nature	1,596,153	...	1,664,159	
Respendable revenue	88,827	109,859	...	1,850
Miscellaneous revenues			8,908,359	8,864,091
			4,846,743	4,983,563
			315,450	2,456,141
<b>Total Department</b>	<b>16,337,237</b>	<b>10,096,253</b>	<b>15,310,268</b>	<b>17,969,804</b>
<b>Canada Border Services Agency</b>			213,177	224,780
<b>Tax revenues—</b>				
Goods and services tax (GST)/Harmonized sales tax (HST)	19,911,637,822	18,228,052,540	11,761,996	5,219,380
Less: Government tax remission order	57,105,848	42,145,617	1,022,494	726,588
	19,854,531,974	18,185,906,923	10,007,819	9,937,141
Excise tax—Motive fuel—Gasoline	59,633,252	43,754,794	2,145,483	2,538,287
Customs import duties	3,861,607,284	3,519,961,254	24,937,792	18,421,396
Excise duties—			<b>41,144,902</b>	<b>37,590,614</b>
Matured spirits	13,735	12,938		
Unmatured spirits	291,492	291,115		
Beer	20,980	20,660		
Cigarettes	1,241,454,330	1,308,436,744		
Cigars	31,977,373	63,474,998		
Canadian raw leaf tobacco	51,250,702	59,808,336		
	1,325,008,612	1,432,044,791		
Other excise taxes and duties—				
Manufacturers' taxes—				
Jewellery	4,223	(13,831)		
Automobiles	527,971	5,759,942		
Automotive air conditioners	26,746,781	26,645,489		
Wines	3,182,880	2,838,693		
Sundries	(17,883,453)	(17,200,870)		
	12,578,402	18,029,423		
<b>Total tax revenues</b>	<b>25,113,359,524</b>	<b>23,199,697,185</b>	<b>25,154,504,426</b>	<b>23,237,287,799</b>
<b>Canadian Security Intelligence Service</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures			225,348	156,295
Adjustments to prior year's payables			361,804	1,325,870
			587,152	1,482,165
Sales of goods and services—				
Lease and use of public property			62,190	62,190
Services of a regulatory nature			1,581,050	2,233,845
Other fees and charges			812,326	718,679
			2,455,566	3,014,714
<b>Total other revenues</b>				
<b>Total Agency</b>				

## Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets	315,917	360,044	<b>National Parole Board</b>		
Miscellaneous revenues	18,219	37,821	<b>Other revenues—</b>		
<b>Total Agency</b>	<b>3,376,854</b>	<b>4,894,744</b>	Refunds of previous years' expenditures—		
			Refunds of previous years' expenditures	56,859	14,678
			Adjustments to prior year's payables	69,119	58,958
				125,978	73,636
<b>Correctional Service of Canada</b>			Sales of goods and services—		
<b>Other revenues—</b>			Services of a non-regulatory nature	3,148,127	1,147,605
Refunds of previous years' expenditures—			Proceeds from the disposal of surplus Crown assets	51,458	17,838
Refunds of previous years' expenditures	1,147,044	1,417,188	Miscellaneous revenues	10,197	10,311
Adjustments to prior year's payables	7,915,759	15,387,853	<b>Total Agency</b>	<b>3,335,760</b>	<b>1,249,390</b>
	9,062,803	16,805,041			
<b>Sales of goods and services—</b>			<b>Office of the Correctional Investigator</b>		
Lease and use of public property—			<b>Other revenues—</b>		
Rentals	285,584	168,478	Refunds of previous years' expenditures—		
Board and lodging—Inmates	603,618	595,292	Refunds of previous years' expenditures	3,161	5,126
	889,202	763,770	Adjustments to prior year's payables	2,355	10,239
Services of a non-regulatory nature—				5,516	15,365
Meal sales	6,717	10,399	Miscellaneous revenues	223	323
Psychiatric services—Contracted	1,319,088	1,673,833	<b>Total Agency</b>	<b>5,739</b>	<b>15,688</b>
Inmate maintenance—Contracted (federal-provincial agreements)	270,307	97,962			
Access to information fees	3,338	6,365	<b>Royal Canadian Mounted Police</b>		
CORCAN sales—Training fee	19,694,556	24,201,457	<b>Other revenues—</b>		
	21,294,006	25,990,016	Return on investments—		
Sales of goods and information products—			Other accounts—		
Sale of manufactured products	1,272,867	1,305,216	Loans and advances to persons posted abroad—		
CORCAN sales—Sale of manufactured products	67,907,651	61,944,158	Interest	14,658	16,918
	69,180,518	63,249,374			
Other fees and charges—			Refunds of previous years' expenditures—		
Deferred revenues	547,640	49,336	Repayment for operating expenditures and management goods or service	12,930,667	20,169,557
	91,911,366	90,052,496	Repayment for repairs to motor vehicles	1,148,114	550,865
Proceeds from the disposal of surplus Crown assets	1,392,643	1,338,797	Sundries	662,571	683,150
Miscellaneous revenues—			Adjustments to prior year's payables	3,657,591	1,494,035
Fines and forfeitures	184,189	182,443		18,398,943	22,897,607
Provincial sales tax commissions	451	198			
Telephone commissions	691	911	Sales of goods and services—		
Claims for the Crown	66,499	21,270	Services of a regulatory nature		
Sundries	247,977	202,108	Firearms Fee - Access to information	7,435,732	7,292,993
	499,807	406,930			
<b>Total Agency</b>	<b>102,866,619</b>	<b>108,603,264</b>			



# Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Services of a non-regulatory nature—			<b>Royal Canadian Mounted Police Public Complaints Commission</b>		
Police services to local governments	622,907,032	560,577,530	<b>Other revenues—</b>		
Police services to provincial and territorial governments	1,158,644,049	1,119,598,644	Refunds of previous years' expenditures—		
Other fees	4,244,017	3,403,021	Refunds of previous years' expenditures	6,708	1,021
Other revenues from rights and royalties	2,260	428,669	Adjustments to prior year's payables	71,662	21,668
License fees	1,386	1,845			
Paid parking	87,228	71,069		78,370	22,689
Rental of residential buildings	9,825,231	9,613,753	Miscellaneous revenues	7,993	13,767
Rental of non-residential buildings	158,024	82,588			
Sale of kit and clothing to members	248,629	241,669	<b>Total Agency</b>	<b>86,363</b>	<b>36,456</b>
Sales of information products	113,171	102,489			
Sales of other goods	3,304,821	3,628,867	<b>Ministry Summary</b>		
Sundries	22,392,670	15,343,101	Tax revenues	25,113,359,524	23,199,697,185
Other fees and charges—					
Deferred revenues	15,939,516	1,955,009	Other revenues—		
Sundries	5,472,729	3,481,924	Return on investments	14,658	16,918
	21,412,245	5,436,933	Refunds of previous years' expenditures	43,691,262	52,262,801
			Sales of goods and services	1,965,197,975	1,838,007,790
	1,850,776,495	1,725,823,171	Proceeds from the disposal of surplus Crown assets	8,980,933	11,511,119
			Miscellaneous revenues	25,563,058	19,156,858
Proceeds from the disposal of surplus Crown assets	7,007,738	9,569,660	Total other revenues	2,043,447,886	1,920,955,486
Miscellaneous revenues	...	156,446			
<b>Total Agency</b>	<b>1,876,197,834</b>	<b>1,758,463,802</b>	<b>Total Ministry</b>	<b>27,156,807,410</b>	<b>25,120,652,671</b>
<b>Royal Canadian Mounted Police External Review Committee</b>					
<b>Other revenues—</b>					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	502	25			
Adjustments to prior year's payables	96,076	5,245			
	96,578	5,270			
Miscellaneous revenues	...	5			
<b>Total Agency</b>	<b>96,578</b>	<b>5,275</b>			



# SECTION 23

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Public Works and Government Services

Department

Old Port of Montreal Inc

Shared Services Canada

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Department**

#### **Strategic Outcome**

High quality, central programs and services that ensure sound stewardship on behalf of Canadians and meet the program needs of federal institutions.

#### **Program Activity Descriptions**

*Accommodation and real property assets management*  
PWGSC provides federal departments and agencies with safe, healthy and affordable office and common use accommodation that support the effective delivery of their programs and services. The department acts as steward for various public works such as buildings, bridges and dams, and national treasures such as the Parliamentary Precinct and other heritage assets across Canada. PWGSC also provides other federal departments and agencies with responsive and cost-effective real property services.

### *Acquisitions*

This program activity shows PWGSC as the government's primary procurement service provider offering federal organizations a broad base of procurement solutions such as specialized contracts, standing offers and supply arrangements. The role of PWGSC in this area is to provide timely value-added acquisitions and related common services to Canadians and the federal government.

### *Receiver General for Canada*

This program activity manages the operations of the federal treasury and maintains the Accounts of Canada. It provides federal departments with an optional financial management system, bill payments services and document imaging.

### *Linguistic management and services*

This program activity shows the Translation Bureau as the manager of the government's terminology and linguistic authority mandated with the development, standardization and distribution of Terminology. It also ensures that there is a sustainable, qualified and secure supply of linguistic resources available to support any linguistic requirements of the Government and to support Canada's economic and social agenda. The Translation Bureau is the sole internal linguistic services provider offering federal organizations a broad base of linguistic solutions such as translation, interpretation and terminology. The program is mandated under the *Translation Bureau Act*.

### *Specialized programs and services*

This program activity ensures high quality, timely and accessible specialized services and programs to federal institutions in support of sound, prudent and ethical management and operations.

### *Federal pay and pension administration*

This program activity provides reliable central systems and processes for pay and pension administration to other federal organizations. Through our pay and pension services, PWGSC ensures that federal government employees and pensioners are paid accurately and on time.

### *Information technology infrastructure services*

This program activity provides leadership in supporting government-wide Information technology (IT) initiatives. It works closely with client federal organizations to understand and respond to their IT requirements, while delivering secure IT services and solutions. It includes the brokering, developing and/or managing of products and services for distributed computing environments, data centres, telecommunications and IT security.

### *Procurement ombudsman*

This program activity, operating at an arms length from the government, reviews procurement practices across federal departments and agencies, investigates complaints from potential suppliers with respect to awards of contracts for goods and services below certain thresholds, and complaints concerning the administration of contracts; and ensures the provision of an alternative dispute resolution program for contracts. This activity helps to promote fairness and transparency of the procurement process.



### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

*Internal services*

See introductory text.

### **Old Port of Montreal Corporation Inc.**

#### **Strategic Outcome**

An urban park dedicated to recreational, tourist and cultural activities that safeguard and promote the Old Port of Montreal's cultural heritage while facilitating public access to the waterfront.

### **Program Activity Descriptions**

*Management of the Old Port of Montreal as an urban park, a tourist destination offering recreational and cultural activities*

The Old Port of Montreal Corporation Inc. (OPMC) is mandated to promote and develop the lands of the Old Port of Montreal in accordance with the approved Master Development Plan. The Plan is, among other things, to ensure free pedestrian access to the site, public sector control on its development and development of the historical, maritime and port character of the site. The OPMC administers, manages, and maintains the property at the Old Port site on behalf of Her Majesty.

#### **Strategic Outcome**

Mandated services are delivered in a consolidated and standardized manner to support the delivery of Government of Canada programs and services for Canadians.

### **Program Activity Descriptions**

*Efficient and effective information technology infrastructure services are delivered across Government of Canada*

Enterprise-wide consolidation in the areas of email, data centres and telecommunications improves the overall efficiency, reliability and security of information technology infrastructure.

### **Shared Services Canada**

#### **Strategic Outcome**

Mandated services are delivered in a consolidated and standardized manner to support the delivery of Government of Canada programs and services for Canadians.

### **Program Activity Descriptions**

*Efficient and effective information technology infrastructure services are delivered across Government of Canada*

Enterprise-wide consolidation in the areas of email, data centres and telecommunications improves the overall efficiency, reliability and security of information technology infrastructure.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

*Internal services*

See introductory text.

## Source of authorities

Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	Main Estimates	Supplementary Estimates								
...	2,117,845,756	...	...	2,117,845,756	1	Operating expenditures					
...	...	84,521,441	...	84,521,441	1b	Transfer of \$353,724 from Transport Vote 1					
					1c	Transfer of \$171,418 from Indian Affairs and Northern Development Vote 1, \$146,532 from Natural Resources Vote 1, \$81,898 from Public Safety and Emergency Preparedness Vote 45, \$51,717 from Public Safety and Emergency Preparedness Vote 1, \$40,889 from Citizenship and Immigration Vote 10, \$13,786 from Public Safety and Emergency Vote 35, \$2,723 from Public Safety and Emergency Preparedness Vote 65, \$1,341 from Public Safety and Emergency Preparedness Vote 40, and \$431 from Public Safety and Emergency Preparedness Vote 60					
...	...	35,632,641	...	35,632,641		Transfer from: Vote 1 (Indian Affairs and Northern Development)					
...	...	...	171,418	171,418		Vote 1 (Natural Resources)					
...	...	...	146,532	146,532		Vote 1 (Public Safety and Emergency Preparedness)					
...	...	...	51,717	51,717		Vote 1 (Transport)					
...	...	...	353,724	353,724		Vote 10 (Citizenship and Immigration)					
...	...	...	40,889	40,889		Vote 35 (Public Safety and Emergency Preparedness)					
...	...	...	13,786	13,786		Vote 40 (Public Safety and Emergency Preparedness)					
...	...	...	1,341	1,341		Vote 45 (Public Safety and Emergency Preparedness)					
...	...	...	81,898	81,898		Vote 60 (Public Safety and Emergency Preparedness)					
...	...	...	431	431		Vote 65 (Public Safety and Emergency Preparedness)					
...	...	...	2,723	2,723		TB Vote 15 <sup>(1)</sup>					
...	...	...	686,772	686,772		TB Vote 25 <sup>(1)</sup>					
...	...	...	30,763,615	30,763,615		TB Vote 30 <sup>(1)</sup>					
...	...	...	71,726,627	71,726,627		Transfer to: Vote 1 (National Defence)					
...	...	...	(3,181,825)	(3,181,825)							
...	...	...	(42,318,625)	(42,318,625)							



## Ministry Summary

Source of authorities				Vote	Disposition of authorities			
Available from previous years	As shown in	Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	198,850					
...	...	(198,850)	(198,850)					
...	...	(20,000,000)	(20,000,000)					
...	...	412,852	412,852					
22,500,972	(198,850)	...	(19,388,298)		2,913,824	...	...	(1,592,517)
27,244,493	3,082,000	...	(3,082,000)	(S)				
...	...	...	10,000,000					
...	...	555,380	555,380					
27,244,493	3,082,000	...	7,473,380		3,215,146	...	34,584,727	357,467
328,455,825	10,000,000	...	(10,000,000)	(S)				
...	...	...	(150,000,000)					
...	...	...	3,598,098					
...	...	...	(3,598,098)					
...	...	...	11,577,378					
328,455,825	10,000,000	...	(148,422,622)		6,092,305	...	183,940,898	(6,694,130)
62,017,209	6,200,000	...	(6,200,000)	(S)				
...	...	...	(62,017,209)					
62,017,209	6,200,000	...	(68,217,209)		...	...	...	1,089,755
100,000,000	...	...	100,000,000	(S)			100,000,000	...
...	...	649,557	649,557	(S)	649,557	...	...	45,789
263,257	...	352,851	616,108	(S)	371,855	...	244,253	120,496
...	...	1,170	1,170	(S)	1,170	...	...	424
...	...	509,186,346	509,186,346	(S)	509,186,346	...	...	491,614,147
...	...	(509,027,975)	(509,027,975)	(S)	(509,027,975)	...	...	(492,444,793)
...	...	29,229	29,229	(S)	29,229	...	...	87
587,837,526	2,581,746,150	179,213,589	(79,441,386)		2,793,508,544	110,846,887	365,000,448	3,080,566,821
			3,269,355,879					



L15b	Imprest funds, accountable advances and recoverable advances. Limit \$22,000,000 (Net)	5,916,824	...	...	5,916,824	...	1,779,869	...	4,136,955	(471,513)
(S)	(L) <i>Seized Property Management Act</i> , 1993 section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	57,059,556	...	...	57,059,556	...	(9,650,155)	...	66,709,711	(10,373,547)
	Total non-budgetary	62,976,380	...	...	62,976,380	...	(7,870,286)	...	70,846,666	(10,845,060)
	<b>Total Department—</b>									
	<b>Budgetary</b>	587,837,526	2,581,746,150	179,213,589	(79,441,386)	3,269,355,879	2,793,508,544	110,846,887	365,000,448	3,080,566,821
	<b>Non-budgetary</b>	62,976,380	...	...	...	62,976,380	(7,870,286)	...	70,846,666	(10,845,060)
	<b>Old Port of Montreal Corporation Inc. <sup>(4)</sup></b>									
13b	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures—Transfer of \$24,826,375 from Privy Council Vote 25	...	...	1	...	...	...	...	...	...
13c	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	...	...	2,000,000	...	2,000,000	...	...	...	...
	Transfer from Vote 25 (Privy Council)	...	...	...	24,826,375	24,826,375	...	...	...	...
	Reclassified from Privy Council for presentation purposes (Vote 25)	...	...	...	3,546,625	3,546,625	...	...	...	...
	Total—Vote 13b	...	...	2,000,001	28,373,000	30,373,001	30,373,000	1	...	28,986,795
	<b>Total Agency—Budgetary</b>	...	...	<b>2,000,001</b>	<b>28,373,000</b>	<b>30,373,001</b>	<b>30,373,000</b>	<b>1</b>	<b>...</b>	<b>28,986,795<sup>(4)</sup></b>
	<b>Shared Services Canada <sup>(5)</sup></b>									
17c	Operating expenditures	...	...	1	...	...	...	...	...	...
	Deemed appropriations, pursuant to section 31.1 of the <i>Financial Administration Act</i> , from:	...	...	...	...	...	...	...	...	...
	Vote 1 (Agriculture and Agri-Food)	...	...	...	11,603,373	11,603,373	...	...	...	...
	Vote 1 (Atlantic Canada Opportunities Agency)	...	...	...	1,479,565	1,479,565	...	...	...	...
	Vote 1 (Canada Revenue Agency)	...	...	...	62,889,348	62,889,348	...	...	...	...
	Vote 1 (Canadian Heritage)	...	...	...	5,994,091	5,994,091	...	...	...	...
	Vote 1 (Citizenship and Immigration)	...	...	...	8,293,103	8,293,103	...	...	...	...
	Vote 1 (Economic Development Agency of Canada for the Regions of Quebec)	...	...	...	720,368	720,368	...	...	...	...
	Vote 1 (Environment)	...	...	...	21,723,877	21,723,877	...	...	...	...
	Vote 1 (Finance)	...	...	...	1,232,603	1,232,603	...	...	...	...
	Vote 1 (Fisheries and Oceans)	...	...	...	9,795,426	9,795,426	...	...	...	...
	Vote 1 (Foreign Affairs and International Trade)	...	...	...	25,199,673	25,199,673	...	...	...	...
	Vote 1 (Health)	...	...	...	18,472,889	18,472,889	...	...	...	...
	Vote 1 (Human Resources and Skills Development)	...	...	...	19,054,284	19,054,284	...	...	...	...
	Vote 1 (Indian Affairs and Northern Development)	...	...	...	9,606,251	9,606,251	...	...	...	...
	Vote 1 (Industry)	...	...	...	11,636,387	11,636,387	...	...	...	...
	Vote 1 (Justice)	...	...	...	9,927,735	9,927,735	...	...	...	...
	Vote 1 (National Defence)	...	...	...	107,495,584	107,495,584	...	...	...	...
	Vote 1 (Natural Resources)	...	...	...	14,687,547	14,687,547	...	...	...	...
	Vote 1 (Privy Council)	...	...	...	4,112,526	4,112,526	...	...	...	...
	Vote 1 (Public Safety and Emergency Preparedness)	...	...	...	5,034,305	5,034,305	...	...	...	...
	Vote 1 (Public Works and Government Services)	...	...	...	27,257,626	27,257,626	...	...	...	...
	Vote 1 (Transport)	...	...	...	12,311,692	12,311,692	...	...	...	...
	Vote 1 (Treasury Board)	...	...	...	4,013,500	4,013,500	...	...	...	...

## Ministry Summary—Concluded

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	6,745,498					
...	...	...	984,435					
...	...	...	557,000					
...	...	...	37,091,203					
...	...	...	6,609,352					
...	...	...	318,845					
...	...	...	7,308,428					
...	...	...	4,908,565					
...	...	...	2,550,037					
...	...	...	16,397,055					
...	...	...	45,850					
...	...	...	2,651,522					
...	...	...	2,576,066					
...	...	...	1,139,806					
...	...	...	68,075,177					
...	...	...	1,341,141					
...	...	...	511,841					
...	...	...	1,600,155					
...	...	...	8,850,072					
...	...	...	1,807,253					
...	...	...	17,431,462					
...	...	...	3,944,136					
...	...	1	585,986,652		530,061,391	55,925,262	...	...
19								
Capital expenditures								
Deemed appropriations, pursuant to section 31.1 of the <i>Financial Administration Act</i> , from:								
Vote 5 (Canada Revenue Agency)								
Vote 5 (Fisheries and Oceans)								
Vote 5 (Foreign Affairs and International Trade)								
Vote 5 (Health)								
Vote 5 (Industry)								
Vote 5 (National Defence)								
Vote 5 (Public Works and Government Services)								
Vote 5 (Transport)								
Vote 25 (Agriculture and Agri-Food)								
Vote 30 (Industry)								
Vote 30 (Public Safety and Emergency Preparedness)								
Vote 50 (Public Safety and Emergency Preparedness)								
Total—Vote 19					54,660,910	4,677,187	...	...

19 Capital expenditures  
Deemed appropriations, pursuant to section 31.1 of the  
*Financial Administration Act*, from:

Vote 5 (Canada Revenue Agency)  
Vote 5 (Fisheries and Oceans)  
Vote 5 (Foreign Affairs and International Trade)  
Vote 5 (Health)  
Vote 5 (Industry)  
Vote 5 (National Defence)  
Vote 5 (Public Works and Government Services)  
Vote 5 (Transport)  
Vote 25 (Agriculture and Agri-Food)  
Vote 30 (Industry)  
Vote 30 (Public Safety and Emergency Preparedness)  
Vote 50 (Public Safety and Emergency Preparedness)

Total—Vote 19



## Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>																		
Accommodation and real property assets management	4,521,178,890	4,130,237,882	479,916,022	463,644,711	158,371	158,371	2,776,762,430	2,630,441,066	...	...	2,224,490,853	1,963,599,898	...	...	2,224,490,853	1,963,599,898	...	...
Acquisitions	481,992,631	345,393,166	...	...	...	...	182,160,772	187,615,202	...	...	299,831,859	157,777,964	...	...	299,831,859	157,777,964	...	...
Receiver General for Canada	161,106,017	158,815,029	1,170,000	888,000	...	...	36,561,833	36,561,833	...	...	125,714,184	123,141,196	...	...	125,714,184	123,141,196	...	...
Linguistic management and services	313,189,357	265,119,836	...	...	5,210,000	5,053,348	205,806,622	196,057,026	...	...	112,592,735	74,116,158	...	...	112,592,735	74,116,158	...	...
Specialized programs and services	151,558,309	117,551,262	...	...	...	...	90,942,824	63,718,153	...	...	60,615,485	53,833,109	...	...	60,615,485	53,833,109	...	...
Federal pay and pension administration	157,200,236	156,077,251	19,028,630	17,257,971	...	...	105,653,696	105,653,696	...	...	70,575,170	67,681,526	...	...	70,575,170	67,681,526	...	...
Information technology infrastructure services	111,019,161	112,088,622	4,051,962	3,505,867	...	...	106,762,915	107,850,334	...	...	8,308,208	7,744,155	...	...	8,308,208	7,744,155	...	...
Procurement ombudsman	4,290,177	3,667,301	...	...	...	...	...	...	...	...	4,290,177	3,667,301	...	...	4,290,177	3,667,301	...	...
Internal services	533,472,909	513,364,771	5,152,200	4,270,367	...	...	175,687,901	175,687,901	...	...	362,937,208	341,947,237	...	...	362,937,208	341,947,237	...	...
Imprest funds, accountable advances and recoverable advances	...	...	...	...	...	...	...	...	...	...	5,916,824	1,779,869	...	...	5,916,824	1,779,869	...	...
Seized property management	...	...	...	...	...	...	...	...	...	...	57,059,556	(9,650,155)	...	...	57,059,556	(9,650,155)	...	...
<b>Sub-total—Budgetary</b>	6,435,007,687	5,802,315,120	509,318,814	489,566,916	5,368,371	5,211,719	3,680,338,993	3,503,585,211	...	...	3,269,355,879	2,793,508,544	...	...	3,269,355,879	2,793,508,544	...	...
Non-Budgetary	...	...	...	...	...	...	...	...	...	...	62,976,380	(7,870,286)	...	...	62,976,380	(7,870,286)	...	...
Revenues netted against expenditures (3,680,338,993)(3,503,585,211)	...	...	...	...	...	...	(3,680,338,993)	(3,503,585,211)	...	...	...	...	...	...	...	...	...	...
<b>Total Department—Budgetary</b>	2,754,668,694	2,298,729,909	509,318,814	489,566,916	5,368,371	5,211,719	...	...	...	...	62,976,380	(7,870,286)	...	...	62,976,380	(7,870,286)	...	...
Non-Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Old Port of Montreal Corporation Inc.—Budgetary</b>	19,123,001	30,373,000	11,250,000	...	...	...	...	...	...	...	...	...	...	...	30,373,001	30,373,000	...	...
<b>Total Agency—Budgetary</b>	19,123,001	30,373,000	11,250,000	...	...	...	...	...	...	...	...	...	...	...	30,373,001	30,373,000	...	...



**Shared Services Canada**

Efficient and effective information  
technology infrastructure services  
are delivered across Government

of Canada	1,075,936,188	896,465,852	59,338,097	54,660,910	...	...	513,395,008	389,820,934	...	...	621,879,277	561,305,828
Internal services	61,067,725	61,038,395	...	...	...	...	...	...	...	...	61,067,725	61,038,395
Sub-total—												
Budgetary	1,137,003,913	957,504,247	59,338,097	54,660,910	...	...	513,395,008	389,820,934	...	...	682,947,002	622,344,223
Revenues netted against expenditures	(513,395,008)	(389,820,934)	...	...	...	...	(513,395,008)	(389,820,934)	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>623,608,905</b>	<b>567,683,313</b>	<b>59,338,097</b>	<b>54,660,910</b>	...	...	...	...	...	...	<b>682,947,002</b>	<b>622,344,223</b>
<b>Total Ministry—</b>												
Budgetary	3,397,400,600	2,896,786,222	579,906,911	544,227,826	5,368,371	5,211,719	...	...	...	...	3,982,675,882	3,446,225,767
Non-budgetary	...	...	...	...	...	...	...	62,976,380	(7,870,286)	62,976,380	(7,870,286)	(7,870,286)

## Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	506,290,000	...	509,186,346	509,186,346	...	...	491,614,147
...	(506,290,000)	...	(509,027,975)	(509,027,975)	...	...	(492,444,793)
...	...	...	158,371	158,371	...	...	(830,646)
<b>Grants</b>							
(S) Payment in lieu of taxes to municipalities and other taxing authorities							
(S) Recoveries from custodian departments							
<b>Total—Grants</b>							
<b>Contributions</b>							
...	5,210,000	...	5,210,000	5,053,348	156,652	...	4,214,111
Canadian language sector enhancement program							
...	5,210,000	...	5,368,371	5,211,719	156,652	...	3,383,465
<b>Total Ministry</b>							

(S) Statutory transfer payment.

## Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the previous year	
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Accommodation and real property assets management	2,776,762,430	2,630,441,066	2,772,830,553
Acquisitions	182,160,772	187,615,202	140,691,888
Receiver General for Canada	36,561,833	36,561,833	28,463,207
Linguistic management and services	205,806,622	196,057,026	215,031,498
Specialized programs and services	90,942,824	63,718,153	105,885,886
Federal pay and pension administration	105,653,696	105,653,696	109,710,764
Information technology infrastructure services	106,762,915	107,850,334	400,637,611
Internal services	175,687,901	175,687,901	153,299,690
Total budgetary	3,680,338,993	3,503,585,211	3,926,551,097
<b>Non-budgetary (respendable receipts)</b>			
Imprest fund recovery	5,916,824	...	(471,513)
Seized property recovery	...	54,210,502	55,385,924
Total non-budgetary	5,916,824	54,210,502	54,914,411
<b>Total Department — Budgetary</b>	<b>3,680,338,993</b>	<b>3,503,585,211</b>	<b>3,926,551,097</b>
Non-budgetary	5,916,824	54,210,502	54,914,411
<b>Shared Services Canada</b>			
Efficient and effective information technology infrastructure services are delivered across Government of Canada	513,395,008	389,820,934	...
<b>Total Agency—Budgetary</b>	<b>513,395,008</b>	<b>389,820,934</b>	<b>...</b>
<b>Total Ministry— Budgetary</b>	<b>4,193,734,001</b>	<b>3,893,406,145</b>	<b>3,926,551,097</b>
Non-budgetary	5,916,824	54,210,502	54,914,411

## Revenues

	Current year	Previous year
	\$	\$
<b>Department</b>		
<b>Other revenues—</b>		
Return on investments—		
Loans, investments and advances—		
Canada Land Company Limited	20,800,000	...
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	10,509,542	5,987,899
Adjustments to prior year's payables	6,907,474	3,905,803
	17,417,016	9,893,702
Sales of goods and services—		
Lease and use of public property	893,250,289	846,453,845
Services of a regulatory nature—		
Earnings from dry docks	7,652,263	6,859,456
Sundries	143,533,665	144,111,629
	151,185,928	150,971,085
Services of a non-regulatory nature—		
Rentals, licences and permits	791,597,346	1,063,757,773
Sales of goods and information products—		
Publications	10,263,915	9,074,763
Sundries	5,572,975	5,135,690
	1,326,787,352	1,538,548,637
Other fees and charges	1,342,624,242	1,552,759,090
	323,575,394	311,435,833
	3,502,233,199	3,927,377,626
Proceeds from the disposal of surplus Crown assets	352,851	294,484
Miscellaneous revenues		
Gifts to the Crown	52,713	240,826
Gain on foreign exchange	...	16,303
Sundries	61,419,477	76,128,204
	61,472,190	76,385,333
<b>Total Department</b>	<b>3,602,275,256</b>	<b>4,013,951,145</b>

## Revenues—Concluded

	Current year	Previous year
	\$	\$
<b>Shared Services Canada</b>		
<b>Other revenues—</b>		
Sales of goods and services—		
Lease and use of public property	15,721	...
Services of a regulatory nature	20,318	...
Services of a non-regulatory nature	385,003,228	...
Sales of goods and information products	1,406,493	...
Other fees and charges	1,867,647	...
	388,313,406	...
Proceeds from the disposal of surplus Crown assets	329	...
Miscellaneous revenues	2,353,406	...
<b>Total Agency</b>	<b>390,667,141</b>	<b>...</b>
<b>Ministry Summary</b>		
<b>Other revenues—</b>		
Return on investments	20,800,000	...
Refunds of previous years' expenditures	17,417,016	9,893,702
Sales of goods and services	3,890,546,605	3,927,377,626
Proceeds from the disposal of surplus Crown assets	353,180	294,484
Miscellaneous revenues	63,825,596	76,385,333
<b>Total Ministry</b>	<b>3,992,942,397</b>	<b>4,013,951,145</b>



# SECTION 24

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Transport

Department

Canada Post Corporation

Canadian Air Transport Security  
Authority

Canadian Transportation Agency

Federal Bridge Corporation Limited

Marine Atlantic Inc.

Office of Infrastructure of Canada

Royal Canadian Mint

The Jacques Cartier and Champlain  
Bridges Incorporated

Transportation Appeal Tribunal of  
Canada

VIA Rail Canada Inc.

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Ministry summary .....	24.9
Program activity .....	24.15
Transfer payments .....	24.18
Details of spendable amounts .....	24.21
Revenues .....	24.22

### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## **Department**

### **Strategic Outcome**

An efficient transportation system.

### **Program Activity Descriptions**

#### *Gateways and corridors*

Guided by the National Policy Framework for Strategic Gateways and Trade Corridors, the Gateways and corridors program activity aims at supporting Canada's international trade and international supply chains by creating more efficient, reliable and seamless trade-related transport systems in Canada. The program: sets strategies and frameworks for improving and integrating transportation networks in key regions; fosters partnerships between all levels of government and the private sector; supports and oversees projects that contribute to the increased capacity and efficiency of gateway and corridor infrastructure; develops and puts in place measures that remove impediments to the effective development of gateways and corridors; and promotes the use of gateways and corridors.

### *Transportation infrastructure*

The Transportation infrastructure program looks after transportation infrastructure for Canada to improve efficiency and ensure service. It: acts as the steward of certain commercial transportation assets operated by third parties on behalf of the federal government (airport authorities, port authorities, federal bridges, Via Rail, Seaway, Marine Atlantic); provides funding for Canada's strategic transportation infrastructure, targeted to support federal objectives; supports essential services to some remote communities; manages legacy commitments; and divests assets and contracts out operations, where needed.

### *Transportation innovation*

The Transportation innovation program activity aims to make the Canadian transportation system more efficient and competitive. Working in partnership with stakeholders, the program aims to enhance the capacity of the transportation sector to research and implement innovative solutions to current and emerging transportation challenges. The program sets and implements policy and strategic direction for technology research, development and deployment (R&DD) and develops and manages collaborative departmental R&D programs. This includes: advancing and disseminating scientific knowledge and the application of transportation technologies; partnering and collaborating with other federal government departments, provinces and territories, the academic community and other national and international stakeholders; supporting skills development and capacity building initiatives for a highly qualified transportation workforce.

### *Transportation marketplace frameworks*

The Transportation marketplace framework program activity encourages transportation efficiency by fostering a competitive and viable transportation sector. Program activities include: setting the regimes governing the economic behavior of carriers in all modes of transportation; setting the rules of governance for all the

transportation infrastructure providers falling under the authority of Parliament; monitoring the interests of Canada in international transportation fora and other international bodies.

### **Strategic Outcome**

A safe transportation system.

### **Program Activity Descriptions**

#### *Aviation safety*

The Aviation safety program activity develops, administers and oversees the policies, regulations and standards necessary for the safe conduct of civil aviation within Canada's borders in a manner harmonized with the international aviation community.

#### *Marine safety*

The Marine safety program activity, under the authority of the *Canada Shipping Act, 2001*, the *Navigable Waters Protection Act*, the *Safe Containers Act*, the *Pilotage Act*, the *Coasting Trade Act* and the *Arctic Waters Pollution Prevention Act* develops, implements and administers regulations, policies and standards necessary for the safe, environmentally sound conduct of marine activities in a manner harmonized with the International Maritime Organization. This program promotes safety and provides safety oversight of the marine industry including domestic and foreign vessels as well as pleasure craft; enforces international conventions signed by Canada; protects the marine environment and the public right to navigate on Canadian waterways.

#### *Rail safety*

Under the authority of the *Railway Safety Act*, the Rail safety program activity develops, implements and promotes safety policy, regulations, standards and research. The program provides oversight of the rail industry and promotes public safety at crossings and

identifies the risks of trespassing. It also provides funds to improve safety at grade crossings.

#### *Road safety*

Guided by the *Motor Vehicle Safety Act* and the *Motor Vehicle Transport Act*, the Road safety program activity develops standards and regulations, provides oversight and engages in public outreach in order to: reduce the deaths, injuries and social costs caused by motor vehicle use; and improve public confidence in the safety of Canada's road transportation system.

#### *Transportation of dangerous goods*

Required by the *Transportation of Dangerous Goods Act, 1992*, the Transportation of dangerous goods (TDG) program activity, based on risk, develops safety standards and regulations, provides oversight and gives expert advice (e.g. Canadian Transport Emergency Centre (CANUTEC)) on dangerous goods incidents to: promote public safety in the transportation of dangerous goods by all modes of transport in Canada; identify threats to public safety and enforce the Act and its regulations; guide emergency response and limit the impact of incidents involving the transportation of dangerous goods; and develop policy and conduct research to enhance safety.

### **Strategic Outcome**

A secure transportation system.

### **Program Activity Descriptions**

#### *Aviation security*

The Aviation security program activity develops, administers and oversees policies, programs, regulations and standards necessary for a secure Canadian aviation system in a manner harmonized with the international aviation community.

#### *Marine security*

The Marine security program activity, with partners, enforces the *Marine Transportation Security Act* to protect Canada and Canadians in a way that respects Canadian values. It safeguards the integrity and security; and preserves the efficiency of Canada's Marine transportation system against unlawful interference, terrorist attacks or from being used as a means to attack our allies.

#### *Surface and intermodal security*

Guided by the *Railway Safety Act*, the *International Bridges and Tunnels Act*, the *Transportation of Dangerous Goods Act* and the federal government's transportation security mandate, the Surface and Intermodal Security Program Activity enhances the security of surface and intermodal transportation – such as rail and urban transit and international bridges and tunnels. Working with partners to protect Canada and Canadians in a way that respects Canadian values and preserves the efficiency of the transportation system, the program provides federal leadership; and develops and enforces regulatory and voluntary frameworks (regulations, codes of practice, memoranda of understanding).

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Strategic Outcome**

A clean transportation system.

### **Program Activity Descriptions**

#### *Environmental stewardship of transportation*

The Environmental stewardship program fulfills Transport Canada's responsibilities in working towards a cleaner and healthier environment for Canadians, with regard to its own operations. These responsibilities include: developing a departmental Sustainable Development Strategy (SDS); managing contaminated sites; fulfilling environmental responsibilities at TC owned or operated ports and airports; and greening TC operations (internal).

The program: develops and implements policies and programs for TC activities that further environmental objectives and promote sustainable transportation; provides functional support for environmental assessments, including for major resource projects, and; promotes compliance with environmental laws, federal government policies and best practices in Transport Canada's stewardship activities.

#### *Clean water from transportation*

Guided by the *Canada Shipping Act*, the *Arctic Waters Pollution Prevention Act*, the *Marine Liability Act* and international conventions, the Clean water from transportation program helps to protect the marine environment and the health of Canadians by reducing the pollution of water from transportation sources. The program: Regulates and monitors the impact of discharges from marine vessels into the marine environment; Regulates ballast water; and Contributes to setting domestic and international rules that govern limits to liability of marine pollution incidents.



#### *Clean air from transportation*

Transport Canada's Clean air from transportation program activity advances the federal government's clean air agenda in the transportation sector and complements other federal programs designed to reduce air emissions for the health of Canadians and the environment for generations to come. The program: Regulates air emissions from the transportation sector; Oversees TC clean air program obligations and commitments; Demonstrates and promotes clean transportation technologies; Promotes environmentally responsible best practices and behaviours; and Builds stakeholder knowledge and capacity to reduce air emissions.

#### **Canada Post Corporation**

##### **Strategic Outcome**

Provision of parliamentary mailing privileges, services to the blind and declining transitional funding for the Canada Post Corporation pension plan.

##### **Program Activity Descriptions**

###### *Concessionary governmental services*

Payment associated with services provided at rates free of postage by the Corporation in support of government policy programs: Government Free Mail and Materials for the use of the Blind.

#### **Canadian Air Transport Security Authority**

##### **Strategic Outcome**

Critical elements of the air transportation system as assigned by the Government are secured.

##### **Program Activity Descriptions**

###### *Securing critical elements of the Canadian air transportation system*

The Canadian Air Transport Security Authority (CATSA) is a parent Crown corporation that provides effective and efficient screening of persons who access aircraft or restricted areas, the property in their possession or control, and the belongings or baggage that they give to an air carrier for transport.

#### **Canadian Transportation Agency**

##### **Strategic Outcome**

Transparent, fair and timely dispute resolution and economic regulation of the national transportation system.

##### **Program Activity Descriptions**

###### *Economic regulation*

The Agency helps to protect the interests of users, service providers and others affected by the federal transportation system through economic regulation of air, rail and marine transportation. It regulates air transportation and helps to protect the interests of the travelling public, shippers and Canadian air carriers by enforcing the *Canada Transportation Act* and related regulations, administering a licensing system, helping to negotiate bilateral agreements, and ensuring that terms and conditions of carriage are consistent with Canadian legislation. It develops regulations, codes of practice, standards, and educational and outreach programs to ensure that undue obstacles to the mobility of persons with disabilities are removed from the federal transportation system. It regulates the national rail system by issuing certificates of fitness allowing carriers to operate, approving rail line construction and overseeing the discontinuance of service, and it is involved in economic duties, such as the determination of interswitching

rates and revenue caps for the movement of Western grain. It acts mainly as an economic regulator in marine transportation by administering legislation governing shipping conferences and allowing the use of foreign ships for coasting trade only when Canadian vessels are not available.

###### *Adjudication and alternative dispute resolution*

The Agency helps to protect the interests of users, service providers and others affected by the national transportation system through access to a specialized dispute resolution system of formal and informal processes for rail, air and marine transportation matters within the national transportation system. Where possible, the Agency encourages the resolution of disputes through informal processes such as facilitation, mediation, and arbitration. As a quasi-judicial tribunal, the Agency also has the authority to issue decisions and orders on matters within its jurisdiction of federally-regulated modes of transportation through formal adjudication. It resolves disputes between the travelling public, shippers and Canadian air carriers over terms and conditions of air carriage and new or revised air navigational charges imposed by NAV Canada; disputes between travellers and transportation providers over undue obstacles to the mobility of persons with disabilities within the federally regulated transportation system; disputes between railway companies, shippers, municipalities, road authorities, and landowners over rail infrastructure matters and level of service; and disputes between vessel operators and port and pilotage authorities over charges for pilotage or fees fixed by port authorities.

##### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.



## **Program Activity Descriptions**

### *Internal services*

See introductory text.

## **Federal Bridge Corporation Limited**

### **Strategic Outcome**

Safe and efficient transit on the infrastructure maintained, operated and managed by the Federal Bridge Corporation Limited.

### **Program Activity Descriptions**

*Construction of a new low-level bridge in Cornwall, Ontario as well as related infrastructure improvements*

This program activity encompasses the construction of a new low-level bridge in Cornwall, to replace the deteriorating North Channel Span of the Seaway International Bridge, as well as related infrastructure improvements on Cornwall Island.

## **Marine Atlantic Inc.**

### **Strategic Outcome**

A safe, reliable, efficient, affordable and environmentally responsible ferry service between the Island of Newfoundland and the Province of Nova Scotia.

### **Program Activity Descriptions**

#### *Ferry services*

Marine Atlantic Inc. is a parent Crown corporation that fulfills Canada's constitutional obligation to Newfoundland and Labrador (NL) to provide a year-round ferry service between North Sydney, Nova

Scotia and Port aux Basques, NL. It also operates a non-constitutional seasonal service between North Sydney and Argentia, NL.

## **Office of Infrastructure of Canada**

### **Strategic Outcome**

Provinces, territories and municipalities have federal financial support for their infrastructure priorities.

### **Program Activity Descriptions**

#### *Strategic Outcome*

Funding for quality, cost-effective public infrastructure that meets the needs of Canadians in a competitive economy, a clean environment and liveable communities is provided.

### **Program Activity Descriptions**

*Building Canada Fund—Major Infrastructure component*

The Major Infrastructure component of the Building Canada Fund program activity targets larger, strategic infrastructure projects both at the national and regional level. It increases overall investment in public infrastructure and contributes to broad federal objectives of economic growth, a cleaner environment and strong and prosperous communities. The objective is to target two-thirds of the funding to national priorities of water, wastewater, public transit, the core national highway system and green energy. The Major Infrastructure component has 11 additional eligible categories of investment, and priority projects are identified through discussions with provinces. By providing up to 50% federal funding on a cost-shared basis, it leverages additional contributions from other partners to promote increased investment in strategic infrastructure. Eligible recipients include provinces, local or regional govern-

ments, public sector bodies, non-profit organizations and private companies. Projects identified as a priority, must be supported by a business case reviewed against key program criteria. Once a project review is completed and a project is approved, funds are delivered through contribution agreements with eligible recipients to reimburse costs incurred. Projects under this program activity contribute to the construction, renewal and/or enhancement of public infrastructure. As part of the Economic Action Plan, the government made a commitment to accelerate funding under the Building Canada Plan, and as such, the department streamlined the federal evaluation and approval of projects under the Building Canada Fund-Major Infrastructure component, simplifying and developing a more efficient review process to help projects get started sooner.

### *Green Infrastructure Fund*

This program activity provides funding for public infrastructure projects that promote cleaner air, reduced greenhouse gas emissions, and cleaner land and water. Project categories include wastewater infrastructure, green energy generation infrastructure, green energy generation and transmission infrastructure, solid waste infrastructure and carbon transmission and storage infrastructure. The objective of the Green Infrastructure Fund is to improve the quality of the environment and to support a more sustainable economy over the long-term. The Fund provides up to 50% of eligible project costs to promote increased investment in infrastructure, in support of a more sustainable economy. Funding is provided on a cost-shared basis to provinces, territories, local or regional governments, public sector bodies, other eligible non-profit organizations and private sector companies, either alone or in partnership with a province, territory or a government body. Projects are assessed against criteria such as eligibility, leveraging financial investments and project benefits.

### *Canada Strategic Infrastructure Fund*

This program activity provides funding to support large-scale projects in areas that are vital to sustaining economic growth and enhancing the quality of life of Canadians. It supports infrastructure projects in the categories of highways and railways, local transportation, tourism or urban development, water or sewage and broadband (telecommunications connectivity). Investments are made in cooperation with the provinces, territories, municipalities and the private sector to support the construction, renewal and/or enhancement of public infrastructure to build infrastructure capacity in partnership with recipients. The Canada Strategic Infrastructure Fund leverages additional contributions from other partners by providing up to 50% of funded costs for eligible projects. The Fund benefits Canadians by promoting the safer and faster movement of people and goods on Canada's transportation systems, reduced green house gas emissions and pollutants, increased economic activity and innovative technologies.

### *Building Canada Fund—Communities component*

The Communities component of the Building Canada Fund program activity provides funding to address the unique infrastructure pressures facing smaller communities focusing on project investments in communities with populations of less than 100,000. Working in partnership with federal delivery partners and recipients, program funding supports the construction, renewal and enhancement of basic infrastructure priorities such as potable water, wastewater treatment, local roads and other infrastructure needs of small communities. The fund leverages additional contributions from other partners by generally providing federal funding of one-third of eligible costs. The Building Canada Fund focuses on projects that deliver economic, environmental, and social benefits to all Canadians. Priority funding categories for the fund are the core national highway system routes, drinking water, wastewater,

public transit and green energy. Other eligible investment priority areas include environmental projects (solid waste management), projects that support economic growth and development (short-line rail and short-sea shipping, connectivity and broadband, tourism and regional and local airports), as well as projects that contribute to the ongoing development of safe and strong communities (disaster mitigation, culture, sport, local roads and bridges, and brownfield re-development). Funding is used to support public infrastructure owned by provincial, territorial and municipal governments and entities, as well as private industry.

### *Border Infrastructure Fund*

This program activity provides funding for investments in physical infrastructure capacity and intelligent transportation systems at surface border crossings between Canada and the United States, as well as several other crossing points in Canada. These investments help to reduce congestion and support the implementation of the Smart Borders Action Plan, and to enhance safety and security at border crossings. The Fund is critical to Canada's growing economic and trade relationship with the United States. Established in 2002, the fund provides up to 50% of funding for eligible project costs. Projects under this program activity are carried out in partnership with funding recipients and include the construction, renewal and/or enhancement of public infrastructure to build infrastructure to enhance border surface capacity. The Border Infrastructure Fund benefits Canadians by reducing border crossing times for trucks and cars travelling between Canada and the United States, more efficient movement of goods, thereby contributing to increased trade and production, increased safety and security and improved Canada-United States relations.

### *Municipal Rural Infrastructure Fund*

This program activity provides funding for smaller-scale municipal infrastructure projects de-

signed to promote and improve quality of life in both urban and rural communities. At least 80 percent of funding under the Municipal Rural Infrastructure Fund has been dedicated to municipalities with a population of less than 250,000. Eligible project categories under this fund include water and wastewater treatment, and cultural and recreation projects for smaller communities. In May 2007, the Government of Canada announced an additional \$200 million for the initial \$1 billion program. For most projects, the Fund provides up to one-third federal funding for eligible projects, thereby promoting increased infrastructure investments. Projects funded under this program activity contribute to the construction, renewal and/or enhancement of public infrastructure, improving and increasing the stock of core public infrastructure. The program aims to promote sustainable economic growth, innovation and healthy communities.

### *Economic analysis and research*

This program activity helps to ensure that Canada's infrastructure investment priorities and activities include the building, connecting and sharing of applied knowledge and research on infrastructure issues, projects and programs. It targets key gaps in infrastructure knowledge and information, promotes the development of an enhanced evidence base for sound decision making at all levels of government, and contributes to improved measurement of the impacts of infrastructure policy and investment decisions. This program activity supports strategic research capacity and knowledge generation and applications at the national level, as well as cooperation with other levels of government in addressing their unique research and capacity-building needs. It leverages research resources and expertise across various levels of government and stakeholder groups to address the infrastructure challenges and proposed solutions for Canada's economy, environment and community.



### *Gas Tax Fund*

This program activity provides municipalities with predictable long-term funding coupled with local decision-making to enable them to build and rehabilitate their core public infrastructure. Under this program activity, Canada has entered into Gas Tax Fund agreements with provinces, territories, the Association of Municipalities of Ontario, the Union of British Columbia Municipalities and the City of Toronto. These agreements establish an accountability framework allowing Canada to flow Gas Tax Fund monies twice a year to signatories which in turn, flow funds to municipal recipients based on an agreed upon allocation formula. For their part, municipal recipients decide which projects to prioritize within established investment categories that contribute to shared national outcomes of cleaner air, cleaner water and reduced greenhouse gas emissions, and increase community capacities to undertake long-term planning. Municipalities can pool, bank and borrow against this funding, providing significant additional financial flexibility. Eligible recipients are required to report annually on their use of funds and their compliance to terms and conditions of the federal-provincial Gas Tax Fund agreements. Budget 2007 added \$8 billion in new funding and extended the Gas Tax Fund from 2010 to 2014, doubling it to \$2 billion per year. Budget 2008 announced that the government will make it ongoing.

### *Provincial-Territorial Infrastructure Base Fund*

This program activity provides a pre-determined level of base funding to provinces and territories for infrastructure initiatives, balancing the Building Canada Fund's per capita allocations. An equal annual amount of funding is flowed in support of each jurisdiction's Annual Capital Plan accepted by the Minister, except where provinces and territories have agreed to match accelerated federal funding. These Capital Plans outline infrastructure initiatives that support priorities in a given jurisdiction within the scope of eligible federal

investment categories, including the construction or rehabilitation of infrastructure in all the project categories eligible under the Building Canada Fund, including secondary provincial highway infrastructure. While payments are made to provinces and territories, ultimate recipients can also include local and regional governments or private sector bodies. The Fund provides a high degree of flexibility to provinces and territories. Payments are made in advance and provinces and territories may pool, bank, or cash-manage these funds in a manner that will afford them greater flexibility in implementing their Annual Capital Plans. The Provincial-Territorial Infrastructure Base Fund was designed to help restore the fiscal balance while enhancing Canada's public infrastructure system, promoting enhanced competitiveness and productivity of the economy, cleaner air, water and land, and stronger and healthier communities. Funding will be matched by provinces (50% federal share) and territories (75% federal share) to maximize investment by all orders of government. All provinces and territories benefit from this investment in modern public infrastructure, particularly jurisdictions with smaller populations.

### **Strategic Outcome**

Construction-ready infrastructure projects are provided with federal funding support.

### **Program Activity Descriptions**

#### *Infrastructure Stimulus Fund*

This program activity is intended to accelerate and increase the number of provincial, territorial and municipal infrastructure projects, as well as infrastructure projects submitted by not-for-profit and for-profit entities. It focuses on the rehabilitation of existing assets and new infrastructure projects that can be materially completed by March 31, 2011. Categories include water, wastewater, public transit, solid waste manage-

ment, highways, roads, culture, community centers and services, temporary shelter infrastructure, parks and trails, rail and port infrastructure. As part of the Economic Action Plan, the Infrastructure Stimulus Fund helps to provide timely, targeted and short-term stimulus to the Canadian economy by increasing the total amount of construction activity in Canada during 2008-2009, 2009-2010 and 2010-2011 through the funding of projects, and by leveraging funding of other levels of government and the private sector. The Infrastructure Stimulus Fund is designed as a broad and flexible program to include both new infrastructure and rehabilitation of existing assets. By providing up to 50% federal funding to projects that can be materially completed by March 2011, the Fund leverages funding from other partners.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Royal Canadian Mint**

### **Strategic Outcome**

The strategic outcome of the Royal Canadian Mint (RCM) are to: elevate the RCM into a world-class brand that is recognized for quality, innovation and exceeding customer's expectations; ensure that Canadian circulation products and services are cost-effective, accessible, relevant and inspire Canadians to celebrate their history, culture and values; ensure that foreign coinage, bullion and refinery services, collectible and other related and services are leaders in their respective markets; generate a profit and maintain long-term via-

bility through an ongoing commitment to customer satisfaction, growth and efficiency; create an environment where all employees demonstrate the organization's values and celebrate their success; and ensure that health, safety and the environment are paramount considerations in providing an ideal workplace.

#### **The Jacques Cartier and Champlain Bridges Incorporated**

##### **Strategic Outcome**

Safe and efficient transit on the infrastructure maintained, operated and managed by the Jacques Cartier and Champlain Bridges Incorporated.

##### **Program Activity Descriptions**

*Management of federal bridge, highway and tunnel infrastructure, and properties in the Montreal area*

This program activity encompasses the operation and maintenance of the Jacques Cartier and Champlain bridges, the federally-owned section of the Honoré-Mercier Bridge, a section of the Bonaventure Expressway, the Melocheville Tunnel, and the Champlain Bridge Ice Control Structure by carrying out regular and major maintenance work.

#### **Transportation Appeal Tribunal of Canada**

##### **Strategic Outcome**

The Canadian transportation community is provided with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed in a fair manner by unbiased hearing officers.

##### **Program Activity Descriptions**

*Review and appeal hearings*

Provides for the operation of an independent Tribunal to respond to requests from the transportation community for review of enforcement and licensing decisions taken by the Minister of Transport under various transportation Acts; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

##### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

##### **Program Activity Descriptions**

*Internal services*

See introductory text.

**VIA Rail Canada Inc.**

##### **Strategic Outcome**

A national passenger rail transportation service that is safe, secure, efficient, reliable, and environmentally sustainable and that meets the needs of travelers in Canada.

##### **Program Activity Descriptions**

*Operation of a national network of rail passenger services*

Provision of year-round services in the Quebec City-Windsor Corridor, transcontinental passenger services between Halifax and Montreal and between Toronto and Vancouver, and the regional and remote services in northern and outlying areas of the country.



# Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	549,895,362	...	...	...	1	Department			
...	...	29,901,128	...	...	1b	Operating expenditures			
...	...	1	...	...	1c	Transfer of \$700,000 from Transport Vote 5 and \$16,667 from National Defence Vote 5			
...	...	...	700,000	...		Operating expenditures			
...	...	...	16,667	...		Transfer from: Vote 5			
...	...	...	3,783,620	...		Vote 5 (National Defence)			
...	...	...	20,219,048	...		TB Vote 15 <sup>(1)</sup>			
...	...	...	36,612,563	...		TB Vote 25 <sup>(1)</sup>			
...	...	...	(22,750)	...		TB Vote 30 <sup>(1)</sup>			
...	...	...	(141,076)	...		Transfer to: Vote 1 (Fisheries and Oceans)			
...	...	...	(15,000)	...		Vote 1 (Foreign Affairs and International Trade)			
...	...	...	(452,034)	...		Vote 1 (Industry)			
...	...	...	(353,724)	...		Vote 1 (Public Safety and Emergency Preparedness)			
...	...	...	(400,486)	...		Vote 1 (Public Works and Government Services)			
...	...	...	(549,776)	...		Vote 10 (Public Safety and Emergency Preparedness)			
...	...	...	(310,698)	...		Vote 45 (Public Safety and Emergency Preparedness)			
...	...	...	(250,000)	...		Vote 65			
...	...	...	(12,311,692)	...		Vote 80 (Industry)			
...	549,895,362	29,901,129	46,524,662	...		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>			
...	95,157,250	2,347,329	...	...	5	Total—Vote 1	594,715,998	31,605,155	646,967,841
...	...	1	...	...	5b	Capital expenditures			
...	...	...	275,000	...	5c	Transfer of \$150,000 from National Defence Vote 5			
...	...	...	9,939,357	...		Transfer of \$125,000 from National Defence Vote 5			
...	...	...	(700,000)	...		Transfer from: Vote 5 (National Defence)			
...	...	...	(7,400,000)	...		TB Vote 33 <sup>(1)</sup>			
...	...	...	(5,761,316)	...		Transfer to: Vote 1			
...	...	...	(3,646,959)	...		Vote 10			
...	95,157,250	2,347,330	...	...		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>			
...	...	...	...	...		Total—Vote 5	69,167,107	24,690,514	84,428,378

## Disposition of authorities

Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year		Lapsed or (over)expended		Available for use in subsequent years	
	\$	\$					\$	\$	\$	\$	\$	\$
...	669,077,485	...	...	669,077,485	10	Grants and contributions						
...	...	45,820,034	...	45,820,034	10b	Transfer of \$7,400,000 from Transport Vote 5						
...	...	...	1	...	10c	Grants and contributions						
...	...	...	...	7,400,000		Transfer from Vote 5						
...	...	...	...	(75,000)		Transfer to: Vote 10 (Environment)						
...	...	...	...	(1,000,000)		Vote 15 (Public Safety and Emergency Preparedness)						
...	669,077,485	45,820,035	6,325,000	721,222,520		Total—Vote 10	365,023,967	356,198,553	...	...	351,197,635	
...	...	...	...	...	17a	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive certain debts and accrued interest due to Her Majesty in Right of Canada amounting to \$22,646,108 relating to the Saint John Harbour Bridge Authority	22,646,108	...	...	...	...	
...	...	...	...	...	(S)	Contributions to employee benefit plans	74,921,497	...	...	...	75,855,370	
...	74,380,197	...	541,300	74,921,497	(S)	Minister of Transport, Infrastructure and Communities—Salary and motor car allowance	75,325	...	...	...	77,638	
...	77,516	...	(2,191)	75,325	(S)	Minister of State—Motor car allowance	2,021	...	...	...	2,122	
...	2,000	...	21	2,021	(S)	Payments in respect of St. Lawrence Seaway agreements under the <i>Canada Marine Act</i>	83,949,521	...	...	...	67,272,663	
...	79,593,000	...	4,356,521	83,949,521	(S)	Northumberland strait crossing subsidy payment under the <i>Northumberland Strait Crossing Act</i>	59,075,229	...	...	...	57,721,021	
...	58,974,669	...	100,560	59,075,229	(S)	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	2,584,026	...	...	...	2,041,239	
...	3,300,000	...	(715,974)	2,584,026	(S)	Spending of proceeds from the disposal of surplus Crown assets	9,030,166	...	...	...	2,433,696	
4,683,162	...	...	4,347,004	9,030,166								
4,683,162	1,530,457,479	100,714,602	57,829,944	1,693,685,187		Total Department—Budgetary	1,281,190,965	412,494,222	...	...	1,287,997,603	

Canada Post Corporation									
		15	Payments to the Canada Post Corporation for special purposes						
...	22,210,000	...	...	22,210,000	...	...	22,210,000	...	22,210,000
...	22,210,000	...	...	22,210,000	...	...	22,210,000	...	22,210,000
<hr/>									
500,000,000	...	(S)	...	500,000,000	...	...	...	500,000,000	...
<hr/>									
...	22,210,000	...	...	22,210,000	...	...	22,210,000	...	22,210,000
500,000,000	...	...	...	500,000,000	...	...	...	500,000,000	...
<hr/>									
Canadian Air Transport Security Authority									
		20	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures						
...	582,727,000	...	...	582,727,000	...	...	515,006,000	67,721,000	573,146,000
...	582,727,000	...	...	582,727,000	...	...	515,006,000	67,721,000	573,146,000
<hr/>									
Canadian Transportation Agency									
		25	Program expenditures						
...	23,806,376	...	...	23,806,376	...	...	25,846,976	1,172,944	25,300,749
...	...	...	8,794	8,794	...	...	...	...	...
...	...	...	817,108	817,108	...	...	3,460,547	...	3,487,196
...	...	...	2,387,642	2,387,642	...	...	164	768	1,677
...	23,806,376	...	3,213,544	27,019,920	(S)	...	...	...	...
...	3,565,688	...	(105,141)	3,460,547	(S)	...	...	...	...
768	...	...	164	932	...	...	...	...	...
768	27,372,064	...	3,108,567	30,481,399	...	...	29,307,687	1,173,712	28,789,622
<hr/>									
Federal Bridge Corporation Limited									
		30	Payments to the Federal Bridge Corporation Limited						
...	64,699,000	...	...	64,699,000	...	...	13,994,307	50,704,693	417,103
...	64,699,000	...	...	64,699,000	...	...	13,994,307	50,704,693	417,103
<hr/>									
Marine Atlantic Inc.									
		35	Payments to Marine Atlantic Inc.						
...	200,585,000	...	...	200,585,000	...	...	...	...	...
...	...	...	1,500,000	1,500,000	35b	...	...	...	...
...	200,585,000	...	...	202,085,000	...	...	183,290,595	18,794,405	210,927,022
...	200,585,000	...	...	202,085,000	...	...	183,290,595	18,794,405	210,927,022

## Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	78,398,834	...	78,398,834	40	<b>National Capital Commission <sup>(1)</sup></b>			
...	...	...	...	...	Payments to the National Capital Commission for operating expenditures			
...	...	(65,157,730)	(65,157,730)	...	Transfer to Vote 52b (Foreign Affairs and International Trade)			
...	...	(13,241,104)	(13,241,104)	...	Reclassified under Foreign Affairs and International Trade for presentation purposes			
...	78,398,834	(78,398,834)	...	...	Total—Vote 40			
...	28,473,000	...	28,473,000	45	Payments to the National Capital Commission for capital expenditures			
...	...	3,490,000	3,490,000	45a	Payments to the National Capital Commission for capital expenditures			
...	...	(27,778,875)	(27,778,875)	...	Transfer to Vote 54b (Foreign Affairs and International Trade)			
...	...	(4,184,125)	(4,184,125)	...	Reclassified under Foreign Affairs and International Trade for presentation purposes			
...	28,473,000	3,490,000	(31,963,000)	...	Total—Vote 45			
...	106,871,834	3,490,000	(110,361,834)	...	<b>Total Agency—Budgetary</b>			
...	50,031,062	...	50,031,062	50	<b>Office of Infrastructure of Canada</b>			
...	...	1	1	50b	Operating expenditures			
...	...	1	1	50c	Transfer of \$9,687,732 from Transport Vote 55			
...	...	9,708,691	9,708,691	...	Transfer of \$20,959 from Transport Vote 55			
...	...	7,956	7,956	...	Transfer from: Vote 55			
...	...	2,094,018	2,094,018	...	TB Vote 15 <sup>(1)</sup>			
...	...	3,138,120	3,138,120	...	TB Vote 25 <sup>(1)</sup>			
...	...	(1,600,155)	(1,600,155)	...	TB Vote 30 <sup>(1)</sup>			
...	...	2	2	...	Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>			
...	50,031,062	13,348,630	63,379,694	...	Total—Vote 50			
...	4,693,333,359	...	4,693,333,359	55	Contributions			
...	...	990,810,218	990,810,218	55b	Contributions			
...	...	282,146,000	282,146,000	55c	Contributions			
...	...	(9,708,691)	(9,708,691)	...	Transfer to Vote 50			
...	4,693,333,359	1,272,956,218	(9,708,691)	...	Total—Vote 55			
...	...	...	5,956,580,886	...	58,587,522	4,792,172	...	63,435,552
...	...	...	...	...	4,197,098,781	1,759,482,105	...	4,310,126,278



[illegible]

## Ministry Summary—Concluded

Available from previous years	Source of authorities			Total available for use	Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	458,309,000	...	...	458,309,000	70				
...	...	48,000,000	...	48,000,000	70a				
...	...	50,000,000	...	50,000,000	70b				
...	458,309,000	98,000,000	...	556,309,000		493,795,244	62,513,756	...	527,200,000
...	<b>458,309,000</b>	<b>98,000,000</b>	...	<b>556,309,000</b>		<b>493,795,244</b>	<b>62,513,756</b>	...	<b>527,200,000</b>
<b>VIA Rail Canada Inc.</b>									
Payments to VIA Rail Canada Inc.									
Payments to VIA Rail Canada Inc.									
Payments to VIA Rail Canada Inc.									
Total—Vote 70									
<b>Total Agency—Budgetary</b>									
<b>Total Ministry—</b>									
<b>Budgetary</b>									
<b>4,684,055</b>	<b>7,974,762,055</b>	<b>1,713,518,703</b>	<b>(80,640,099)</b>	<b>9,612,324,714</b>		<b>7,178,091,267</b>	<b>2,434,233,364</b>	<b>83</b>	<b>8,994,209,089</b>
<b>575,000,000</b>	...	...	...	<b>575,000,000</b>		...	...	<b>575,000,000</b>	...
<b>Non-budgetary</b>									

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

(3) Order in Council 2011-0583 designates the Minister of Foreign Affairs, a member of the Queen's Privy Council for Canada, as the appropriate Minister for the purposes of the *National Capital Act*, effective May 18, 2011. Prior to the transfer, expenditures of \$17,425,229 were approved by the Minister of Transport. Previous year's amounts have been restated by \$158,315,314.

# Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>																		
Gateways and corridors	15,111,068	14,915,965	27,243,427	3,561,190	499,951,612	181,735,220	499,951,612	181,735,220	499,951,612	181,735,220	499,951,612	181,735,220	499,951,612	181,735,220	499,951,612	181,735,220	499,951,612	181,735,220
Transportation infrastructure	167,966,447	161,993,220	38,502,060	40,444,398	207,788,996	193,725,847	207,788,996	193,725,847	207,788,996	193,725,847	207,788,996	193,725,847	207,788,996	193,725,847	207,788,996	193,725,847	207,788,996	193,725,847
Transportation innovation	8,832,954	8,791,433	444,936	214,404	5,278,868	1,952,418	5,278,868	1,952,418	5,278,868	1,952,418	5,278,868	1,952,418	5,278,868	1,952,418	5,278,868	1,952,418	5,278,868	1,952,418
Transportation marketplace frameworks	9,556,199	9,543,627	...	...	534,000	454,236	534,000	454,236	534,000	454,236	534,000	454,236	534,000	454,236	534,000	454,236	534,000	454,236
Aviation safety	237,098,156	231,901,864	4,269,634	3,927,771	46,767,580	30,565,325	46,767,580	30,565,325	46,767,580	30,565,325	46,767,580	30,565,325	46,767,580	30,565,325	46,767,580	30,565,325	46,767,580	30,565,325
Marine safety	77,673,942	78,938,730	2,167,129	2,004,911	1,935,000	1,784,672	1,935,000	1,784,672	1,935,000	1,784,672	1,935,000	1,784,672	1,935,000	1,784,672	1,935,000	1,784,672	1,935,000	1,784,672
Rail safety	22,356,696	21,153,439	3,038,847	2,617,140	12,945,000	9,027,528	12,945,000	9,027,528	12,945,000	9,027,528	12,945,000	9,027,528	12,945,000	9,027,528	12,945,000	9,027,528	12,945,000	9,027,528
Road safety	23,634,611	22,457,968	2,967,710	1,859,827	4,692,681	4,686,789	4,692,681	4,686,789	4,692,681	4,686,789	4,692,681	4,686,789	4,692,681	4,686,789	4,692,681	4,686,789	4,692,681	4,686,789
Transportation of dangerous goods	14,028,018	13,664,197	391,016	297,363	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Aviation security	43,119,578	40,719,287	1,791,905	1,090,790	1,256,360	1,231,500	1,256,360	1,231,500	1,256,360	1,231,500	1,256,360	1,231,500	1,256,360	1,231,500	1,256,360	1,231,500	1,256,360	1,231,500
Marine security	20,137,828	17,980,270	99,097	46,132	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Surface and intermodal security	6,256,235	5,618,868	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Environmental stewardship of transportation	33,799,550	23,206,885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Clean water from transportation	6,247,037	7,331,839	93,886	80,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Clean air from transportation	13,908,007	12,193,780	273,748	164,677	1,714,678	1,502,687	1,714,678	1,502,687	1,714,678	1,502,687	1,714,678	1,502,687	1,714,678	1,502,687	1,714,678	1,502,687	1,714,678	1,502,687
Internal services	205,445,772	203,155,571	12,574,226	12,858,504	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
Sub-total	905,172,098	873,566,943	93,857,621	69,167,107	782,881,775	426,683,222	782,881,775	426,683,222	782,881,775	426,683,222	782,881,775	426,683,222	782,881,775	426,683,222	782,881,775	426,683,222	782,881,775	426,683,222
Revenues netted against expenditures	(88,226,307)	(88,226,307)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Total Department—</b>	<b>816,945,791</b>	<b>785,340,636</b>	<b>93,857,621</b>	<b>69,167,107</b>	<b>782,881,775</b>	<b>426,683,222</b>	<b>782,881,775</b>	<b>426,683,222</b>	<b>782,881,775</b>	<b>426,683,222</b>	<b>782,881,775</b>	<b>426,683,222</b>	<b>782,881,775</b>	<b>426,683,222</b>	<b>782,881,775</b>	<b>426,683,222</b>	<b>782,881,775</b>	<b>426,683,222</b>
<b>Budgetary</b>	<b>816,945,791</b>	<b>785,340,636</b>	<b>93,857,621</b>	<b>69,167,107</b>	<b>782,881,775</b>	<b>426,683,222</b>	<b>782,881,775</b>	<b>426,683,222</b>	<b>782,881,775</b>	<b>426,683,222</b>	<b>782,881,775</b>	<b>426,683,222</b>	<b>782,881,775</b>	<b>426,683,222</b>	<b>782,881,775</b>	<b>426,683,222</b>	<b>782,881,775</b>	<b>426,683,222</b>
<b>Canada Post Corporation—</b>	<b>22,210,000</b>	<b>22,210,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Budgetary</b>	<b>22,210,000</b>	<b>22,210,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Non-Budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Canadian Air Transport Security Authority—</b>	<b>582,727,000</b>	<b>515,006,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Budgetary</b>	<b>582,727,000</b>	<b>515,006,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Canadian Transportation Agency</b>	<b>13,481,209</b>	<b>12,918,028</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
Economic regulation	13,481,209	12,918,028	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Adjudication and alternative dispute resolution	8,545,316	8,190,454	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Internal services	8,454,874	8,199,205	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>30,481,399</b>	<b>29,307,687</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Total Agency—Non-Budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Total Agency—Total</b>	<b>30,481,399</b>	<b>29,307,687</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Canadian Transportation Agency</b>	<b>13,481,209</b>	<b>12,918,028</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
Economic regulation	13,481,209	12,918,028	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Adjudication and alternative dispute resolution	8,545,316	8,190,454	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Internal services	8,454,874	8,199,205	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>30,481,399</b>	<b>29,307,687</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Total Agency—Non-Budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Total Agency—Total</b>	<b>30,481,399</b>	<b>29,307,687</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Canadian Transportation Agency</b>	<b>13,481,209</b>	<b>12,918,028</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
Economic regulation	13,481,209	12,918,028	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Adjudication and alternative dispute resolution	8,545,316	8,190,454	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Internal services	8,454,874	8,199,205	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>30,481,399</b>	<b>29,307,687</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Total Agency—Non-Budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Total Agency—Total</b>	<b>30,481,399</b>	<b>29,307,687</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>

## Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Federal Bridge Corporation Limited—</b>																		
<b>Budgetary</b>	64,699,000	13,994,307		...	...		...	...		...	...		...	...		64,699,000	13,994,307	
<b>Marine Atlantic Inc.—</b>																		
<b>Budgetary</b>	202,085,000	183,290,595		...	...		...	...		...	...		...	...		202,085,000	183,290,595	
<b>Office of Infrastructure of Canada</b>																		
Building Canada Fund—Major Infrastructure component	3,050,873	1,309,731		...	...		1,222,180,962	758,518,037		...	...		...	...		1,225,231,835	759,827,768	
Green Infrastructure Fund	1,500,000	507,268		...	...		389,211,818	29,766,472		...	...		...	...		390,711,818	30,273,740	
Canada Strategic Infrastructure Fund	612,633	284,971		...	...		480,385,318	188,096,927		...	...		...	...		480,997,951	188,381,898	
Building Canada Fund—Communities component	1,501,442	552,434		...	...		299,348,736	213,331,095		...	...		...	...		300,850,178	213,883,529	
Border Infrastructure Fund	100,000	15,324		...	...		44,254,661	35,026,220		...	...		...	...		44,354,661	35,041,544	
Municipal Rural Infrastructure Fund	605,498	177,915		...	...		127,742,365	87,865,116		...	...		...	...		128,347,863	88,043,031	
Economic analysis and research	1,955,878	3,143,090		...	...		...	...		...	...		...	...		1,955,878	3,143,090	
Gas Tax Fund	1,532,625	398,284		...	...		2,327,848,000	2,205,848,069		...	...		...	...		2,329,380,625	2,206,246,353	
Provincial-Territorial Infrastructure																		
Base Fund	200,000	20,432		...	...		390,925,000	188,675,000		...	...		...	...		391,125,000	188,695,432	
Infrastructure Stimulus Fund	12,140,112	1,663,697		...	...		791,000,000	633,263,676		...	...		...	...		803,140,112	634,927,373	
Building Canada Fund—Communities component top-up	...	97,616		...	...		163,000,000	136,024,143		...	...		...	...		163,000,000	136,121,759	
Internal services	45,288,837	55,524,756		...	...		...	...		...	...		...	...		45,288,837	55,524,756	
<b>Total Agency—Budgetary</b>	68,487,898	63,695,518		...	...		6,235,896,860	4,476,414,755		...	...		...	...		6,304,384,758	4,540,110,273	
<b>Royal Canadian Mint—</b>																		
<b>Non-budgetary</b>	...	...		...	...		...	...		...	...		75,000,000	...		75,000,000	...	
<b>The Jacques Cartier and Champlain Bridges Incorporated—</b>																		
<b>Budgetary</b>	153,887,000	97,329,991		...	...		...	...		...	...		...	...		153,887,000	97,329,991	



Transportation Appeal Tribunal of

Canada

Review and appeal hearings	1,375,240	1,375,240	...	...	...	...	...	...	...	...	1,375,240	1,375,240
Internal services	481,130	480,965	...	...	...	...	...	...	...	...	481,130	480,965
<b>Total Agency—Budgetary</b>	<b>1,856,370</b>	<b>1,856,205</b>	...	...	...	...	...	...	...	...	<b>1,856,370</b>	<b>1,856,205</b>
<b>VIA Rail Canada Inc.—</b>												
<b>Budgetary</b>	<b>556,309,000</b>	<b>493,795,244</b>	...	...	...	...	...	...	...	...	<b>556,309,000</b>	<b>493,795,244</b>
<b>Total Ministry—</b>												
<b>Budgetary</b>	<b>2,499,688,458</b>	<b>2,205,826,183</b>	93,857,621	69,167,107	7,018,778,635	4,903,097,977	...	...	...	...	9,612,324,714	7,178,091,267
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	575,000,000	...

## Transfer Payments

Transfer Payments										
Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Department Grants	Used in the current year	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates						Variance		
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	27,697,100	...	...	27,697,100	Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	27,486,919	210,181	...	...	26,923,979
...	300,000	...	...	300,000	Grant to close grade crossings	195,000	105,000	...	...	225,000
...	130,000	...	...	130,000	Grant to the International civil aviation organization (ICAO) for cooperative development of operational safety and continuing airworthiness program (COSCAP)	130,000	...	...	...	...
...	...	12,317,500	...	12,317,500	Grant to the Coast Tsimshian for the Port of Prince Rupert development	12,317,500	...	...	...	...
...	...	1,950,000	...	1,950,000	Grant to the Kitselas First Nation for the Port of Prince Rupert development	1,950,000	...	...	...	...
...	...	1,950,000	...	1,950,000	Grant to the Kitsumkalum First Nation for the Port of Prince Rupert development	1,950,000	...	...	...	...
...	...	5,782,500	...	5,782,500	Grant to the Gitksana First Nation for the Port of Prince Rupert development	5,782,500	...	...	...	...
...	28,127,100	22,000,000	...	50,127,100	Total—Grants	49,811,919	315,181	...	...	27,148,979
Contributions										
...	162,887,575	...	(1,000,000)	161,887,575	Gateways and Border Crossings Fund	100,806,288	61,081,287	...	...	100,016,416
...	337,614,037	...	...	337,614,037	Asia-Pacific Gateway and Corridor Transportation Infrastructure Fund	80,928,932	256,685,105	...	...	122,337,618
...	58,974,669	...	100,560	59,075,229	(S) Northumberland strait crossing subsidy payment under the <i>Northumberland Strait Crossing Act</i>	59,075,229	...	...	...	57,721,021
...	60,000,000	...	(13,462,420)	46,537,580	Airports capital assistance program	30,402,923	16,134,657	...	...	9,616,179
...	6,600,000	...	21,595,710	28,195,710	Port Divestiture Fund	28,180,664	15,046	...	...	14,462,276
...	16,720,000	11,954,500	...	28,674,500	Ferry services contribution program	26,268,228	2,406,272	...	...	24,475,633
...	...	16,100,000	...	16,100,000	Contribution program for operating, capital and start-up funding requirement for regional and remote passenger rail services	14,623,242	1,476,758	...	...	17,922,804
...	1,331,360	...	(75,000)	1,256,360	Airports policing contribution program	1,231,500	24,860	...	...	1,185,880
...	12,345,000	...	...	12,345,000	Payments in support of crossing improvements approved under the <i>Railway Safety Act</i>	8,532,529	3,812,471	...	...	7,440,251
...	4,392,681	...	...	4,392,681	National Safety Code	4,392,661	20	...	...	8,785,362
...	1,435,000	...	...	1,435,000	Contribution to the provinces for the modernization of marine training simulators	1,435,000	...	...	...	3,535,253

(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	3,300,000	...	(715,974)	2,584,026	2,584,026	...	2,041,239
	2,617,000	...	...	2,617,000	672,291	...	1,134,134
Security and prosperity partnership of North America	...	...	...	...	1,944,709	...	...
Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging industrial development and tourism from a regional economic perspective: Outaouais Road Development Agreement	21,195,000	(5,020,000)	...	16,175,000	9,447,115	6,727,885	1,825,215
Contributions for the operation of municipal or other airports: Original program	2,400,000	...	...	2,400,000	2,259,455	140,545	2,381,062
Newfoundland—Construct runways and related facilities in Labrador (Nain, Davis Inlet, Hopedale, Postville, Makkovik, Rigolet, Cartwright, Black Tickle, Charlottetown, Port Hope Simpson, Mary's Harbour, Fox Harbour and Williams Harbour)	2,545,000	(762,499)	...	1,782,501	851,784	930,717	832,195
ecoTRANSPORT strategy—ecoMOBILITY program	1,100,000	898,968	(1,498,968)	500,000	449,236	50,764	861,137
Moving on sustainable transportation	325,000	...	(309,290)	15,710	15,710	...	187,718
ecoTRANSPORT strategy—Marine shore power program	300,000	...	898,968	1,198,968	1,037,741	161,227	644,532
Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	608,000	...	(74,000)	534,000	454,236	79,764	512,752
Transportation Association of Canada	710,894	...	...	710,894	538,224	172,670	976,666
Contribution to the Province of Prince Edward Island for policing services in respect of the Confederation Bridge	275,000	...	...	275,000	275,000	...	268,000
Contributions to the Railway Association of Canada for Operation Lifesaver	300,000	...	...	300,000	300,000	...	300,000
Contribution in support of boating safety	500,000	...	...	500,000	349,672	150,328	385,200
Canada's National Road Safety Vision	...	...	250,000	250,000	244,128	5,872	200,856
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	100,000	...	...	100,000	32,402	67,598	30,193
Contribution to the Canadian Council of Motor Transport Administrators—Commercial Vehicle Safety Alliance (CMVA)	50,000	...	...	50,000	50,000	...	100,000
Canadian Transportation Research Forum's scholarship program	18,000	...	...	18,000	18,000	...	12,000
Strategic highway infrastructure program: Intelligent transportation system	2,490,838	...	...	2,490,838	1,109,097	1,381,741	131,327
Contribution to selected stakeholder groups in British Columbia to support a Regional public engagement strategy program	450,000	...	...	450,000	...	450,000	...
Contribution for the Oshawa Harbour Port consolidation program	1,640,000	649,066	...	2,289,066	305,990	1,983,076	934
Items not required for the current year	...	...	...	...	...	...	3,487,063
<b>Total—Contributions</b>	<b>703,225,054</b>	<b>23,820,035</b>	<b>5,709,586</b>	<b>732,754,675</b>	<b>376,871,303</b>	<b>355,883,372</b>	<b>383,810,916</b>
<b>Total Department</b>	<b>731,352,154</b>	<b>45,820,035</b>	<b>5,709,586</b>	<b>782,881,775</b>	<b>426,683,222</b>	<b>356,198,553</b>	<b>410,959,895</b>

## Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates			\$	\$	Variance	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Office of Infrastructure of Canada</b>								
<b>Contributions</b>								
...	1,267,429,749	36,134,546	(81,383,333)	1,222,180,962	758,518,037	463,662,925	...	403,754,265
...	378,191,071	28,967,479	73,226,768	480,385,318	188,096,927	292,288,391	...	335,291,118
...	46,625,914	81,117,451	(1,000)	127,742,365	87,865,116	39,877,249	...	146,085,958
...	51,637,898	(4,457,469)	(2,925,768)	44,254,661	35,026,220	9,228,441	...	67,783,158
...	...	92,041,502	...	92,041,502	92,041,502	...	...	1,461,665,573
...	359,466,305	...	(20,959)	359,445,346	...	359,445,346	...	...
...	70,117,555	(4,982,622)	(35,368,461)	29,766,472	29,766,472	...	...	33,537,280
...	2,450,000	(9,450,000)	7,000,000	...	...	...	...	...
...	321,890,755	(22,542,019)	...	299,348,736	213,331,094	86,017,642	...	223,547,896
...	...	163,000,000	...	163,000,000	136,024,144	26,975,856	...	83,514,605
...	6,666,667	(10,750,000)	4,083,333	...	...	...	...	136,000
...	...	708,646,230	(9,687,732)	698,958,498	541,222,174	157,736,324	...	1,005,160,402
...	...	...	...	...	...	...	...	234,627,252
...	2,504,475,914	1,057,725,098	(45,077,152)	3,517,123,860	2,081,891,686	1,435,232,174	...	3,995,103,507
<b>Other transfer payments</b>								
...	1,974,452,000	353,396,000	...	2,327,848,000	2,205,848,069	121,999,931	...	1,750,984,261
...	284,523,000	(51,106,000)	...	233,417,000	31,167,000	202,250,000	...	279,196,000
...	62,652,000	94,856,000	...	157,508,000	157,508,000	...	...	158,109,000
...	2,321,627,000	397,146,000	...	2,718,773,000	2,394,523,069	324,249,931	...	2,188,289,261
...	4,826,102,914	1,454,871,098	(45,077,152)	6,235,896,860	4,476,414,755	1,759,482,105	...	6,183,392,768
...	5,557,455,068	1,500,691,133	(39,367,566)	7,018,778,635	4,903,097,977	2,115,680,658	...	6,594,352,663

(S) Statutory transfer payment.



### Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Transportation infrastructure			
Airport authority—Lease payments	7,322,682	7,322,682	7,322,682
Public Port revenues from user fees and wharf permits	8,980,398	8,980,398	8,269,471
Rentals and concessions	7,081,048	7,081,048	7,176,368
Airport revenues from used fees and service contacts	6,680,398	6,680,398	5,734,730
Sales and training	103,831	103,831	98,054
Inspections and certifications	1,385	1,385	3,402
Miscellaneous	149,791	149,791	259,861
	30,319,533	30,319,533	28,864,568
Transportation innovation			
Research and development	...	...	276,000
Aviation safety			
Aircraft maintenance and flying services	34,457,506	34,457,506	35,932,714
Canadian Aviation Regulation user fees	7,289,077	7,289,077	7,612,788
Inspections and certifications	1,858,506	1,858,506	1,249,614
Sales and training	569,296	569,296	461,349
Rentals and concessions	300,365	300,365	2,288,782
Miscellaneous	25	25	95,020
	44,474,775	44,474,775	47,640,267
Marine safety			
Marine Safety Regulation user fees	7,106,020	7,106,020	7,267,565
Inspections and certifications	5,322	5,322	30,886
Sales and training	12,759	12,759	16,985
Rentals and concessions	...	...	28
Miscellaneous	10,011	10,011	130
	7,134,112	7,134,112	7,315,594
Rail safety			
Inspections and certifications	137,336	137,336	114,670
Road safety			
Revenues from the Registrar of Imported Vehicles Program	4,827,480	4,827,480	5,005,350
Lease payments from the Motor Vehicle Test Centre	332,549	332,549	200,000
Rentals and concessions	6,501	6,501	...
	5,166,530	5,166,530	5,205,350
Aviation security			
Rentals and concessions	654	654	458
Inspections and certifications	29,835	29,835	...
	30,489	30,489	458
Internal services			
Rentals and concessions	451,762	451,762	296,758
Air services forecast revenues	376,234	376,234	349,678
Sales and training	4,454	4,454	30,923
Miscellaneous	131,082	131,082	224,659
	963,532	963,532	902,018
<b>Total Ministry—Budgetary</b>	<b>88,226,307</b>	<b>88,226,307</b>	<b>90,318,925</b>

## Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
<b>Other revenues—<sup>(1)</sup></b>				
Return on investments—				
Loans, investments and advances—				
Royal Canadian Mint—Dividends	10,000,000	7,000,000		
Andrew Ferri—St Lawrence Seaway	...	14,712		
Saint John Port Authority	448,661	434,510		
Prince Rupert Port Authority	980,554	587,969		
St John's Port Authority	114,830	113,574		
Halifax Port Authority	1,195,152	1,144,828		
Trois-Rivières Port Authority	128,597	112,091		
Vancouver Fraser Port Authority	5,664,979	5,579,449		
Port Alberni Port Authority	103,395	87,242		
Toronto Port Authority	1,930,069	1,317,746		
Sept-Îles Port Authority	683,740	359,115		
Quebec Port Authority	1,051,823	908,923		
Montreal Port Authority	3,824,430	3,853,904		
Thunder Bay Port Authority	68,564	60,694		
Windsor Port Authority	35,603	32,766		
Hamilton Port Authority	502,816	575,605		
Nanaimo Port Authority	163,486	122,799		
Belledune Port Authority	159,778	152,351		
Saguenay Port Authority	36,003	57,089		
	27,092,480	22,515,367		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	1,038,018	715,652		
Bay Ferries Limited	...	1,456,855		
Canadian Air Transport Security Authority (CATSA)	...	15,721,715		
The Jacques Cartier and Champlain Bridges Incorporated	599,882	...		
Adjustments to prior year's payables	3,139,480	2,215,575		
Canadian National Railway	...	835,863		
Canadian National Railway Victoria	...	2,195,096		
Bridge	...	...		
Canadian Air Transport Security Authority (CATSA)	5,962,930	928,850		
Ministère des Transports du Québec	...	2,365,538		
NAV Canada	...	2,061,676		
Province of British Columbia	...	1,742,236		
The Jacques Cartier and Champlain Bridges Incorporated	7,234,712	...		
Government of Québec	511,915	...		
Province of Manitoba	513,059	...		
Province of Ontario	1,148,282	...		
	20,148,278	30,239,056		
<b>Sales of goods and services—</b>				
Rights and privileges—				
Royalty revenues	...	...		
St. Lawrence Seaway Management Corporation	6,829,061	6,829,061		
Lease and use of public property—				
Lease hopper cars—CN	3,696,136	3,432,608		
Lease hopper cars—CP	8,000,000	8,000,000		
Respendable user charges made and collected under various statutes	1,216,515	1,003,522		
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	7,178,236	9,134,391		
Airport authorities—Lease payments	274,487,294	244,495,150		
	294,578,181	266,065,671		
Services of a regulatory nature—				
User charges made under program specific statutes by departments—Respendable user charges	19,801,617	19,849,571		
Services of a non-regulatory nature—				
User charges made under departmental enabling statutes—User charges made under program specific statutes by departments—Respendable user charges	16,145,781	15,100,310		
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	166,503	163,342		
User charges emanating from contracts	34,889,252	37,049,448		
	51,201,536	52,313,100		
Sales of goods and information products—				
User charges made under departmental enabling statutes—				
User charges made under program specific statutes by departments	824,241	738,978		
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	730,045	562,476		
	1,554,286	1,301,454		
Other fees and charges—				
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	1,435	1,627		
Revenues CN hopper cars damage settlements	2,856,397	1,943,961		

	Current year	Previous year
	\$	\$
Revenues CP hopper cars damage settlements	849,624	351,498
Interest revenue from airport authorities	36	...
User charges emanating from contracts	(284)	(1,058)
	3,707,208	2,296,028
	377,671,889	349,382,752
Proceeds from the disposal of surplus Crown assets	4,347,004	5,980,327
Miscellaneous revenues—		
Gifts to the Crown	...	11,000,000
Fines, penalties and proceeds from other Court awards	1,500,236	1,382,789
Proceeds from divestiture sale of real property	7,414,591	2,965,523
Sundries	2,555,756	692,584
	11,470,583	16,040,896
<b>Total Department</b>	<b>440,730,234</b>	<b>424,158,398</b>
<b>Canadian Transportation Agency</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,617	7,702
Adjustments to prior year's payables	61,370	80,715
	63,987	88,417
Sales of goods and services—		
Services of a regulatory nature	...	30,000
Other fees and charges—		
Charges to companies for services rendered	125	45
	125	30,045
Proceeds from the disposal of surplus Crown assets	164	2,220
	18,821	92,909
Miscellaneous revenues		
<b>Total Agency</b>	<b>83,097</b>	<b>213,591</b>

**Office of Infrastructure of Canada****Other revenues—**

Refunds of previous years' expenditures—  
 Refunds of salaries, goods and services  
 Other transfers to non-profit organizations  
 Gas Tax fund transfers  
 Transfers to other levels of government  
 Adjustments to prior year's payables

34,393  
 42,613  
 1,119  
 184,255  
 125,531,331

36,592  
 2,128,389  
 ...  
 4,469,231  
 94,690,890

Sales of goods and services—  
 Other fees and charges

325

265

Proceeds from the disposal of surplus Crown assets

83

125

Miscellaneous revenues

...

6,544

**Total Agency**

125,794,119

101,332,036

**Transportation Appeal Tribunal of Canada****Other revenues—**

Refunds of previous years' expenditures—  
 Refunds of previous years' expenditures  
 Adjustments of previous years accounts payable

...

479

30,308

...

**Total Agency**

30,308

479

**Ministry Summary****Other revenues—**

Return on investments  
 Refunds of previous years' expenditures  
 Sales of goods and services  
 Proceeds from the disposal of surplus Crown assets  
 Miscellaneous revenues

27,092,480

22,515,367

146,036,284

131,653,054

377,672,339

349,413,062

4,347,251

5,982,672

11,489,404

16,140,349

**Total Ministry**

566,637,758

525,704,504

(1) Interest unless otherwise indicated.





# SECTION 25

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Treasury Board

Secretariat

Canada School of Public Service

Office of the Commissioner of Lobbying

Office of the Public Sector Integrity  
Commissioner

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Secretariat**

#### **Strategic Outcome**

Government is well managed and accountable, and resources are allocated to achieve results.

#### **Program Activity Descriptions**

##### *Government-wide funds and Public service employer payments*

The government-wide funds and Public service employer payments program activity accounts for funds that are held centrally to supplement other appropriations, from which payments and receipts are made on behalf of other federal organizations. These funds supplement the standard appropriations process and meet certain responsibilities of the Secretariat as the employer of the federal public service. The administration of these funds falls under the Expenditure management and People management program activities, but their financial resources are shown separately in the Program Activity Architecture (PAA) for visibility and reporting purposes.

### *Management frameworks*

The Management frameworks program activity establishes guiding principles and expectations for public sector management. It includes setting government-wide policy directions in targeted areas such as governance, regulatory management, the Management accountability framework (MAF), service, information management and technology. Working with all federal organizations, the Secretariat provides leadership, challenge, and a community enablement function in areas related to policy development, compliance, performance reporting, and functional community development. This work includes new and emerging issues and priorities related to the management of the Public service, and promoting a cultural shift in how to government deals with risk and innovation. In turn, this work informs the policies in the Expenditure, Financial, and People management program activities. This program activity is underpinned by a broad set of enabling legislation, including the *Financial Administration Act (FAA)*.

### *People management*

The People management program activity supports efforts across the federal public service to achieve strong leadership and a well managed workforce and workplace. These elements provide the foundation to drive employee engagement and a culture of excellence, leading to high quality policies, programs and services and a sustained and productive public service. In certain instances this program activity includes efforts that extend beyond the core public administration to separate employers and Crown corporations. This program activity undertakes direction-setting activities that include: developing and implementing people management related frameworks and policies; setting and monitoring departmental people management performance expectations; conducting research and analysis regarding the state of people management; and sup-

porting the effective management of the leadership cadre. The program activity also provides public service-wide leadership on managing compensation which it shares with the expenditure management program activity and includes: collective bargaining and associated labour relations and establishing and maintaining the public service pension and benefits regime. The People management program activity supports enabling infrastructure including the human resources functional community and the underlying business processes and systems, and is underpinned by legislation that includes: the *Financial Administration Act*; *Public Service Employment Act*; *Public Service Labour Relations Act*; *Public Service Disclosure Protection Act*; *Official Languages Act*; and *Employment Equity Act*.

### *Expenditure management*

The Expenditure management program activity helps ensure alignment of resources to achieve government priorities in a way that maximizes value for money and provides a whole-of-government perspective on matters related to direct program spending. Working with all federal organizations that are subject to budget appropriation, this program activity undertakes the review, analysis, and challenge of plans and proposals involving departmental spending, expenditure forecasting and strategies, compensation management, and results-based management. This work, as well as the production of government estimates documents and reporting to Parliament, is facilitated by the expenditure management information system. This program activity forms part of the expenditure management system, the framework for the development and implementation of the Government's spending plans and priorities within the limits established by the Budget, which is implemented in coordination with the Department of Finance and the Privy Council Office. The primary piece of legislation underpinning the program's activities is the *Financial Administration Act (FAA)*.

### *Financial management*

The Financial management program activity promotes good financial management practices across government to ensure financial activities are carried out effectively and efficiently. Working with all federal organizations, the Secretariat delivers on this role by: developing financial management, accounting, transfer payment and internal audit policies, directives and standards; assisting departments by providing leadership, policy advice and guidance; setting performance expectations and monitoring performance; capacity building and community development within the functional communities; planning horizontal audits and conducting audits of small departments and agencies; providing financial oversight and reporting; and advising central agencies and departments on financial authority issues associated with the *Financial Administration Act* (FAA) and *Appropriation Acts*, the primary pieces of legislation underpinning the Financial management program activity.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Canada School of Public Service**

### **Strategic Outcome**

Public servants have the common knowledge and the leadership and management competencies they require to fulfill their responsibilities in serving Canadians.

### **Program Activity Descriptions**

#### *Foundational learning*

Contribute to building a professional workforce by enabling public servants to perform in their current job and take on the challenges of the next job in a dynamic, bilingual environment through the provision of foundational learning activities. Developing and delivering training aligned with public service management priorities and which meets the requirements of the Policy on Learning, Training and Development and associated knowledge standards.

#### *Public sector management innovation*

Enhance the performance and effectiveness of the public service by integrating individual development of public servants with organization-focused solutions for learning, change management and management innovation. Documenting and disseminating innovations and best practices in public management, and providing public service organizations with services for advice and support for learning, change management and innovation in public sector management.

#### *Organizational leadership development*

Strengthening the public service and contributing to Public Service Renewal by building strong leadership competencies for existing and emerging leaders through the provision of leadership development activities such as targeted courses, programs, seminars, and events.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Office of the Commissioner of Lobbying**

### **Strategic Outcome**

Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision-making.

### **Program Activity Descriptions**

*Review and investigations under the Lobbying Act and the Lobbyists' Code of Conduct*

The Office validates information provided by registered lobbyists to ensure accuracy. Allegations of non-registration or misconduct by lobbyists are reviewed and formal investigations are carried out when required.

#### *Registration of lobbyists*

Lobbying the federal government is a legitimate activity but it must be done transparently. The *Lobbying Registration Act* requires that individuals who are paid to lobby public office holders must disclose certain details of their lobbying activities. The Office of the Commissioner of Lobbying approves lobbyists' registrations and makes them available for searching in an electronic registry that is accessible on the Internet.

#### *Education and research*

The Office develops and implements educational and research programs to foster awareness of the requirements of the *Lobbying Act* and the *Lobbyists' Code of Conduct*. The primary audiences for programs are lobbyists, their clients and public office holders.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.

**Office of the Public Sector Integrity Commissioner**

**Strategic Outcome**

Wrongdoing in the federal public sector is detected, resolved and reported, while public servants are protected from reprisal, resulting in a greater integrity in the workplace.

**Program Activity Descriptions**

*Disclosure and reprisal management program*

To provide advice to federal public sector employees and members of the public who are considering making a disclosure and to accept, investigate and report on disclosures of information concerning possible wrongdoing. Based on this activity, the Public Sector Integrity Commissioner will exercise exclusive jurisdiction over the review, conciliation and settlement of complaints of reprisal, including making applications to the Public Servants Disclosure Protection Tribunal to determine if reprisals have taken place and to order appropriate remedial and disciplinary action.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

See introductory text.



# Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use					
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	235,502,149	...	...	235,502,149	1				
					1b				
...	...	27,742,039	...	27,742,039					
...	...	7,936,301	...	7,936,301					
...	...	...	100,000	100,000	1c				
...	...	...	115,717	115,717					
...	...	...	70,000	70,000					
...	...	...	133,202	133,202					
...	...	...	11,819,552	11,819,552					
...	...	...	21,037,811	21,037,811					
...	...	...	(81,500)	(81,500)					
...	...	...	(101,000)	(101,000)					
...	...	...	(167,500)	(167,500)					
...	...	...	(100,000)	(100,000)					
...	...	...	(30,000)	(30,000)					
...	...	...	(112,000)	(112,000)					
...	...	...	(220,000)	(220,000)					
...	...	...	(4,013,500)	(4,013,500)					
...	235,502,149	35,678,340	28,450,782	299,631,271		279,490,244	20,141,027	...	254,958,502
...	750,000,000	...	...	750,000,000	5				
...	8,510,893	...	...	8,510,893	10				
...	...	11,474,853	...	11,474,853	15b	...	750,000,000	...	...
...	...	30,440,035	...	30,440,035	15c	...	8,510,893	...	...
...	...	...	(41,914,888)	(41,914,888)					
...	...	41,914,888	(41,914,888)	...					
...	2,452,205,200	...	...	2,452,205,200	20				
...	...	...	(655,588)	(655,588)					
...	...	...	(70,140,000)	(70,140,000)					
...	...	...	(1,001,173)	(1,001,173)					
...	2,452,205,200	...	(71,796,761)	2,380,408,439					
Secretariat									
Program expenditures									
Transfer of \$100,000 from Canada Revenue Agency									
Vote 1, \$74,805 from Industry Vote 1,									
and \$70,000 from Privy Council Vote 1									
Transfer of \$40,912 from Industry Vote 1									
Transfer from: Vote 1 (Canada Revenue Agency)									
Vote 1 (Industry)									
Vote 1 (Privy Council)									
Vote 15									
Vote 25									
Vote 30									
Transfer to: Vote 1 (Environment)									
Vote 1 (Fisheries and Oceans)									
Vote 1 (Indian Affairs and Northern Development)									
Vote 1 (Natural Resources)									
Vote 25 (Foreign Affairs and International Trade)									
Vote 60 (Industry)									
Vote 105 (Industry)									
Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(1)</sup>									
Total—Vote 1						279,490,244	20,141,027	...	254,958,502
Government contingencies						...	750,000,000	...	...
Government-wide initiatives						...	8,510,893	...	...
Compensation adjustments									
Compensation adjustments									
Transfers to this and other ministries									
Total—Vote 15						...	...	...	...
Public service insurance									
Transfer to: Vote 1 (National Defence)									
Vote 17b (Foreign Affairs and International Trade)									
Vote 40 (Industry)									
Total—Vote 20						2,186,595,248	193,813,191	...	1,962,746,056

## Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers		Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,200,000,000	...	...	1,200,000,000	25	Operating budget carry forward Transfers to this and other ministries	...	...	...
...	...	...	(1,191,939,290)	(1,191,939,290)		Total—Vote 25	8,060,710	...	...
...	600,000,000	...	...	600,000,000	30	Paylist requirements	...	...	...
...	...	1,300,000,000	...	1,300,000,000	30a	Paylist requirements Transfers to this and other ministries	...	...	...
...	...	...	(1,538,218,891)	(1,538,218,891)		Total—Vote 30	361,781,109	...	...
...	600,000,000	...	...	600,000,000	33	Capital budget carry forward Transfers to this and other ministries	...	...	...
...	...	...	(358,101,354)	(358,101,354)		Total—Vote 33	241,898,646	...	...
...	600,000,000	...	(358,101,354)	241,898,646		Contributions to employee benefit plans	...	...	...
...	31,801,533	...	269,883	32,071,416	(S)	President of the Treasury Board and Minister for the Asia-Pacific Gateway allowance	32,071,416	...	30,465,701
...	77,516	...	39	77,555	(S)	Payments under the <i>Public Service Pension Adjustment Act</i>	77,555	...	77,638
...	20,000	...	(18,448)	1,552	(S)	Payments for the pay equity settlement pursuant to section 30 of the <i>Crown Liability and Proceedings Act</i>	1,552	...	1,830
...	...	...	72,162	72,162	(S)	Employer contributions made under the <i>Public Service Superannuation Act</i> and other retirement acts and the <i>Employment Insurance Act</i>	72,162	...	(469,692)
...	...	...	6,200,000	6,200,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,200,000	...	6,200,000
302	...	...	24,107	24,409			...	24,107	...
302	5,878,117,291	1,377,593,228	(3,166,972,659)	4,088,738,162		<b>Total Secretariat—Budgetary</b>	<b>1,584,205,878</b>	<b>24,107</b>	<b>2,253,980,035</b>

<b>Canada School of Public Service</b>									
Program expenditures	40	48,209,571	...	...	48,209,571	...	...	...	...
Transfer from: Vote 15		...	...	25,105	25,105	...	...	...	...
Vote 25		...	...	456,456	456,456	...	...	...	...
Vote 30		...	...	9,248,471	9,248,471	...	...	...	...
Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(1)</sup>		...	...	(1,139,806)	(1,139,806)	...	...	...	...
Total—Vote 40		48,209,571	...	8,590,226	56,799,797	...	...	50,373,377	51,581,225
Contributions to employee benefit plans	(S)	6,739,546	...	5,049,315	11,788,861	...	...	...	...
Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i> —Unspent amount at beginning of year	(S)	17,885,131	...	...	17,885,131	...	...	...	...
Amount received during the year		50,000,000	...	23,118,897	73,118,897	...	...	...	11,964,438
Total		17,885,131	...	23,118,897	91,004,028	...	...	63,251,672	65,087,492
Spending of proceeds from the disposal of surplus Crown assets	(S)	10,197	...	1,300	11,497	...	...	1,300	1,106
Refunds of amounts credited to revenues in previous years	(S)	...	...	525,616	525,616	...	...	...	...
<b>Total Agency—Budgetary</b>		<b>17,895,328</b>	<b>104,949,117</b>	<b>37,285,354</b>	<b>160,129,799</b>	<b>...</b>	<b>6,435,317</b>	<b>125,940,826</b>	<b>128,634,261</b>
<b>Office of the Commissioner of Lobbying</b>									
Program expenditures	45	4,191,717	...	...	4,191,717	...	...	...	...
Transfer from: Vote 15		...	...	2,332	2,332	...	...	...	...
Vote 25		...	...	210,154	210,154	...	...	...	...
Vote 30		...	...	280,215	280,215	...	...	...	...
Total—Vote 45		4,191,717	...	492,701	4,684,418	...	...	4,463,147	4,295,842
Contributions to employee benefit plans	(S)	444,909	...	(46,466)	398,443	...	...	398,443	390,093
<b>Total Agency—Budgetary</b>		<b>4,636,626</b>	<b>...</b>	<b>446,235</b>	<b>5,082,861</b>	<b>...</b>	<b>221,271</b>	<b>4,861,590</b>	<b>4,685,935</b>
<b>Office of the Public Sector Integrity Commissioner</b>									
Program expenditures	50	6,333,000	...	...	6,333,000	...	...	...	...
Transfer from: Vote 25		...	...	301,650	301,650	...	...	...	...
Vote 30		...	...	269,967	269,967	...	...	...	...
Total—Vote 50		6,333,000	...	571,617	6,904,617	...	...	5,192,767	4,816,143
Contributions to employee benefit plans	(S)	534,960	...	(61,864)	473,096	...	...	473,096	507,555
<b>Total Agency—Budgetary</b>		<b>6,867,960</b>	<b>...</b>	<b>509,753</b>	<b>7,377,713</b>	<b>...</b>	<b>1,711,850</b>	<b>5,665,863</b>	<b>5,323,698</b>
<b>Total Ministry—Budgetary</b>		<b>17,895,630</b>	<b>5,994,570,994</b>	<b>1,377,593,228</b>	<b>(3,128,731,317)</b>	<b>4,261,328,535</b>	<b>1,592,574,316</b>	<b>2,640,976,456</b>	<b>2,392,623,929</b>

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

## Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Secretariat</b>																		
Government-wide funds and payments	3,983,809,418	2,618,469,381	241,898,646				501,552	358,908	469,252,000	425,959,327					3,756,957,616	2,192,868,962		
Public service employer	80,428,137	72,744,230					200,000	200,000							80,628,137	72,944,230		
Management frameworks	73,361,979	69,818,758							6,243,112	4,375,135					67,118,867	65,443,623		
People management	55,274,520	50,893,368													55,274,520	50,893,368		
Expenditure management	34,976,051	28,629,749					200,000	200,000							35,176,051	28,829,749		
Financial management	102,442,971	101,935,660							8,860,000	8,407,415					93,582,971	93,528,245		
Internal services																		
Sub-total	4,330,293,076	2,942,491,146	241,898,646				901,552	758,908	484,355,112	438,741,877					4,088,738,162	2,504,508,177		
Revenues netted against expenditures	(484,355,112)	(438,741,877)							(484,355,112)	(438,741,877)								
<b>Total Secretariat—Budgetary</b>	<b>3,845,937,964</b>	<b>2,503,749,269</b>	<b>241,898,646</b>				<b>901,552</b>	<b>758,908</b>							<b>4,088,738,162</b>	<b>2,504,508,177</b>		
<b>Canada School of Public Service</b>																		
Foundational learning	109,352,942	74,698,736													109,352,942	74,698,736		
Public sector management innovation	13,259,987	8,272,952					275,000	169,838							13,534,987	8,442,790		
Organizational leadership development	13,393,536	12,713,243													13,393,536	12,713,243		
Internal services	23,848,334	30,086,057													23,848,334	30,086,057		
<b>Total Agency—Budgetary</b>	<b>159,854,799</b>	<b>125,770,988</b>					<b>275,000</b>	<b>169,838</b>							<b>160,129,799</b>	<b>125,940,826</b>		
<b>Office of the Commissioner of Lobbying</b>																		
Reviews and investigations under the <i>Lobbying Act</i> and the <i>Lobbyists' Code of Conduct</i>	1,133,855	1,106,171													1,133,855	1,106,171		
Registration of lobbyists	1,057,887	1,037,644													1,057,887	1,037,644		
Education and research	993,106	939,571													993,106	939,571		
Internal services	1,898,013	1,778,204													1,898,013	1,778,204		
<b>Total Agency—Budgetary</b>	<b>5,082,861</b>	<b>4,861,590</b>													<b>5,082,861</b>	<b>4,861,590</b>		



**Office of the Public Sector Integrity  
Commissioner**

Disclosure and reprisal management program	4,697,010	3,483,593	...	45,000	15,438	...	...	4,742,010	3,499,031
Internal services	2,635,703	2,166,832	...	...	...	...	...	2,635,703	2,166,832
<b>Total Agency—Budgetary</b>	<b>7,332,713</b>	<b>5,650,425</b>	...	...	<b>15,438</b>	...	...	<b>7,377,713</b>	<b>5,665,863</b>
<b>Total Ministry—Budgetary</b>	<b>4,018,208,337</b>	<b>2,640,032,272</b>	<b>241,898,646</b>	...	<b>1,221,552</b>	...	...	<b>4,261,328,535</b>	<b>2,640,976,456</b>

## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			Variance	for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
<b>Secretariat</b>							
<b>Contributions</b>							
...	...	...	200,000	200,000	...	...	200,000
...	...	...	62,000	62,000	...	...	128,443
...	...	...	138,000	138,000	...	...	...
...	...	...	<b>400,000</b>	<b>400,000</b>	...	...	<b>328,443</b>
<b>Other transfer payments</b>							
Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty							
...	495,000	...	...	495,000	142,136	...	360,030
...	20,000	...	(18,448)	1,552	...	...	1,830
...	5,000	...	...	5,000	508	...	4,352
...	<b>520,000</b>	...	<b>(18,448)</b>	<b>501,552</b>	<b>142,644</b>	...	<b>366,212</b>
...	<b>520,000</b>	...	<b>381,552</b>	<b>901,552</b>	<b>142,644</b>	...	<b>694,655</b>
<b>Canada School of Public Service</b>							
<b>Contributions</b>							
...	275,000	...	...	275,000	105,162	...	254,131
...	<b>275,000</b>	...	...	<b>275,000</b>	<b>105,162</b>	...	<b>254,131</b>
<b>Office of the Public Sector Integrity Commissioner</b>							
<b>Contributions</b>							
...	45,000	...	...	45,000	29,562	...	...
...	<b>45,000</b>	...	...	<b>45,000</b>	<b>29,562</b>	...	...
...	<b>840,000</b>	...	<b>381,552</b>	<b>1,221,552</b>	<b>277,368</b>	...	<b>948,786</b>

(S) Statutory transfer payment.

## Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Secretariat</b>			
<b>Budgetary (respendable revenues)</b>			
Government-wide funds and Public service employer payments	469,252,000	425,959,327	371,986,090
People management	6,243,112	4,375,135	4,563,967
Internal services	8,860,000	8,407,415	...
<b>Total Ministry— Budgetary</b>	<b>484,355,112</b>	<b>438,741,877</b>	<b>376,550,057</b>

## Revenues

	Current year	Previous year
	\$	\$
<b>Secretariat</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	292,758	589,982
Adjustments to prior year's payables	62,448,977	10,121,023
	<b>62,741,735</b>	<b>10,711,005</b>
<b>Sales of goods and services—</b>		
Other fees and charges—		
Access to information requests	1,426	3,870
Recovery of Public Service Superannuation administration costs—Salaries and operating costs	4,375,135	4,563,967
Recovery of internal support services	8,407,415	...
	<b>12,783,976</b>	<b>4,567,837</b>
<b>Proceeds from the disposal of surplus Crown assets</b>	<b>24,107</b>	<b>302</b>
<b>Miscellaneous revenues—</b>		
Interest earned on advances	21,375	66,912
Parking fees	7,544,719	10,672,060
Recovery of Public Service Superannuation administration costs— Employee benefits	644,327	618,445
Recovery of Public Service Superannuation administration costs—Accommodations	336,396	312,225
Disciplinary penalties	22,624	38,334
Sundries	2,015	34,124
	<b>8,571,456</b>	<b>11,742,100</b>
<b>Total Secretariat</b>	<b>84,121,274</b>	<b>27,021,244</b>
<b>Canada School of Public Service</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	72,506	133,237
Adjustments to prior year's payables	496,616	46
	<b>569,122</b>	<b>133,283</b>

**Revenues—Concluded**

	Current year	Previous year
	\$	\$
Sales of goods and services—		
Services of a regulatory nature—		
Subsection 18(2) of the <i>Canada School of Public Service Act</i> —Course fees and other related revenues	72,911,812	71,652,943
Other fees and charges	260	265
	72,912,072	71,653,208
Proceeds from the disposal of surplus Crown assets	1,300	11,303
Miscellaneous revenues	15,616	39,342
<b>Total Agency</b>	<b>73,498,110</b>	<b>71,837,136</b>
<b>Office of the Commissioner of Lobbying</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	119	...
Adjustments to prior year's payables	8,902	857
	9,021	857
Miscellaneous revenues	5	15
<b>Total Agency</b>	<b>9,026</b>	<b>872</b>
<b>Office of the Public Sector Integrity Commissioner</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	723
Adjustments to prior year's payables	19,128	58,679
	19,128	59,402
Miscellaneous revenues	315	3,735
<b>Total Agency</b>	<b>19,443</b>	<b>63,137</b>
<b>Ministry Summary</b>		
Other revenues—		
Refunds of previous years' expenditures	63,339,006	10,904,547
Sales of goods and services	85,696,048	76,221,045
Proceeds from the disposal of surplus Crown assets	25,407	11,605
Miscellaneous revenues	8,587,392	11,785,192
<b>Total Ministry</b>	<b>157,647,853</b>	<b>98,922,389</b>



# SECTION 26

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

**Veterans Affairs**

**Department**

**Veterans Review and Appeal Board**

## CONTENTS

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### *Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## **Department**

### **Strategic Outcome**

Well-being of eligible Veterans and other clients.

### **Program Activity Descriptions**

#### *Compensation and financial support*

Veterans Affairs provides, upon eligibility, pensions or awards for disability or death and financial support as compensation for hardships arising from disabilities and lost economic opportunities. Veterans Affairs has a comprehensive and integrated range of compensation and wellness programs to support its clients. These clients include: Veterans of the First World War, the Second World War, and the Korean War, Merchant Navy Veterans, Canadian Forces Veterans, Canadian Forces members, spouses, common-law partners, certain civilians, and survivors and dependants of military and civilian personnel. Veterans Affairs also

administers disability pensions for the Royal Canadian Mounted Police under a Memorandum of Understanding. This program activity is delivered through operating and grants.

#### *Veterans health care and re-establishment*

Veterans Affairs provides health benefits, a Veterans independence program, long-term care, and rehabilitation and re-establishment support to eligible Veterans and others. The Health care program is designed to enhance the quality of life of Veterans Affairs' clients, promote independence, and assist in keeping clients at home and in their own communities by providing a continuum of care. The program activity is delivered through operating and contributions.

### **Strategic Outcome**

Veterans and other clients receive an independent and impartial review of Veterans Affairs Canada related complaints.

### **Program Activity Descriptions**

#### *Veterans Ombudsman*

Provides War Service Veterans, Veterans and serving members of the Canadian Forces (Regular and Reserve), members and former members of the Royal Canadian Mounted Police, spouses, common-law partners, survivors and primary caregivers, other eligible dependants and family members, other eligible clients and representatives of the afore-mentioned groups with the opportunity to request independent reviews of their complaints by an impartial individual who was not part of the original decision-making process. The Veterans Ombudsman has the mandate to review and address complaints by clients and their representatives arising from the application of the provisions of the Veterans Bill of Rights; to identify and review emerging and sys-

temic issues related to programs and services provided or administered by the Department or by third parties on the Department's behalf that impact negatively on clients; to review and address complaints by clients and their representatives related to programs and services provided or administered by the Department or by third parties on the Department's behalf, including individual decisions related to the programs and services for which there is no right of appeal to the Board; to review systemic issues related to the Board; and to facilitate access by clients to programs and services by providing them with information and referrals.

### **Strategic Outcome**

Canadians remember and demonstrate their recognition of all those who served in Canada's efforts during war, military conflict and peace.

### **Program Activity Descriptions**

#### *National and international memorial*

This activity is responsible for the delivery of funeral, burial and grave marking benefits, the presentation of memorials overseas and cemetery and grave maintenance, nationally and internationally. VAC also has an international presence in Europe. The administration of funeral, burial and grave marking benefits is carried out in partnership with Last Post Fund Corporation and the maintenance of war graves and Memorials throughout the world is delivered in partnership with the Commonwealth War Graves Commission. This activity is delivered through grants and operating.

### *Remembrance outreach*

Remembrance outreach is responsible for providing Canadians, especially youth, with opportunities to learn about remembrance subjects, via remembrance products, including printed and on-line materials, and activities. The Remembrance outreach program also provides leadership of and support to ceremonies and events, in Canada and internationally, that recognize and honour Canada's war dead and Veterans. Through the Partnership contribution program, non-profit organizations are able to apply for financial assistance to undertake remembrance initiatives that extend Veterans Affairs Canada's remembrance mandate. A new initiative, corporate engagement and marketing will help the Department extend the reach and capacity of its remembrance efforts. This activity is delivered through contributions, grants and operating.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

See introductory text.

### **Veterans Review and Appeal Board**

#### **Strategic Outcome**

Fair and effective resolution of disability pension, disability award, and War Veterans Allowance appeals.

#### **Program Activity Descriptions**

*Veterans Review and Appeal Board redress process for disability pensions and awards.*

This program ensures applicants have an avenue of redress by an independent tribunal for disability compensation and War Veterans Allowance claims.

### Disposition of authorities

Source of authorities													
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year		
	\$	\$	\$										
\$	\$	\$	\$	\$				\$	\$	\$	\$		
...	924,832,275	...	...	924,832,275	1	Operating expenditures							
...	...	33,051,286	...	33,051,286	1b	Operating expenditures							
...	...	...	598,583	598,583		Transfer from: TB Vote 15 <sup>(1)</sup>							
...	...	...	5,915,183	5,915,183		TB Vote 25 <sup>(1)</sup>							
...	...	...	42,132,227	42,132,227		TB Vote 30 <sup>(1)</sup>							
...	...	...	(6,745,498)	(6,745,498)		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>							
...	924,832,275	33,051,286	41,900,495	999,784,056		Total—Vote 1		941,565,911	58,218,145	...	912,328,739		
...	2,556,168,000	...	...	2,556,168,000	5	Grants and contributions							
...	...	31,050,000	...	31,050,000	5b	Transfer of \$175,000 from Canadian Heritage Vote 5							
...	...	37,537,000	...	37,537,000	5c	Grants and contributions							
...	...	...	175,000	175,000		Transfer from Vote 5 (Canadian Heritage)							
...	2,556,168,000	68,587,000	175,000	2,624,930,000		Total—Vote 5		2,511,656,858	113,273,142	...	2,546,405,035		
...	41,919,908	...	1,743,766	43,663,674	(S)	Contributions to employee benefit plans		43,663,674	...	...	44,256,549		
...	77,516	...	...	77,516	(S)	Minister of Veterans Affairs and Minister of State (Agriculture) Salary and motor car allowance		77,516	...	...	77,638		
...	175,000	...	(157,863)	17,137	(S)	Veterans insurance actuarial liability adjustment ( <i>Veterans Insurance Act</i> )		17,137	...	...	62,699		
...	10,000	...	(10,000)	...	(S)	Repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>		...	...	...	...		
...	10,000	...	(10,000)	...	(S)	Returned soldiers insurance actuarial liability adjustment ( <i>The Returned Soldiers' Insurance Act</i> )		...	...	...	1,302		
...	2,000	...	(2,000)	...	(S)	Re-establishment credits under section 8 of the <i>War Service Grants Act</i>		...	...	...	...		
...	...	...	21,257	21,257	(S)	Spending of proceeds from the disposal of surplus Crown assets		15,257	...	6,000	19,425		
...	...	...	66,707	66,707	(S)	Refunds of amounts credited to revenues in previous years		66,707	...	...	132,825		
...	...	...	24,190	24,190	(S)	Court awards		24,190	...	...	20,016		
...	3,523,194,699	101,638,286	43,751,552	3,668,584,537		Total budgetary		3,497,087,250	171,491,287	6,000	3,503,304,228		



(S) (L) Loans to the Veterans' Land Act Fund pursuant to the *Veterans' Land Act*, Parts I, II and III as amended by Vote L55, *Appropriation Act No. 3, 1970*. Limit \$605,000,000 (Net)

604,992,046 ... ... 604,992,046 ... 1,137 ... 604,990,909 (3,704)

... 3,523,194,699 101,638,286 43,751,552 3,668,584,537 Total Department—  
604,992,046 ... ... 604,992,046 Budgetary Non-budgetary  
3,497,087,250 171,491,287 6,000 3,503,304,228 (3)  
1,137 ... 604,990,909 (3,704)

**Veterans Review and Appeal Board (3)**

10 Program expenditures 9,932,780  
Transfer from: TB Vote 25 (1) 224,851  
TB Vote 30 (1) 1,074,069  
Total—Vote 10 11,231,700  
(S) Contributions to employee benefit plans 1,685,313  
11,060,985 170,715 ... 10,399,375  
1,685,313 ... 1,691,484

... 11,537,080 ... 1,379,933 12,917,013 Total Agency—Budgetary (3)  
... 3,534,731,779 101,638,286 45,131,485 3,681,501,550 Total Ministry—  
604,992,046 ... ... 604,992,046 Budgetary Non-budgetary  
3,509,833,548 171,662,002 6,000 3,515,395,087  
1,137 ... 604,990,909 (3,704)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

(3) Order in Council 2009-1609 amends Schedule I-1 to the *Financial Administration Act* by adding Veterans Review and Appeal Board. It was formerly presented under the Department of Veterans Affairs; therefore, for presentation purposes, previous year's amounts have been restated by \$12,090,859.

[illegible]

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total			
	Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Compensations and financial support—																			
Budgetary	119,509,588	128,258,438	...	...	2,239,370,137	2,132,868,544	...	...	...	...	...	...	...	...	2,358,879,725	2,261,126,982	...	...	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	604,992,046	1,137	...	...	
Veterans health care and re-establishment	796,474,790	749,627,927	...	...	360,800,000	356,810,777	...	...	...	...	...	...	...	...	...	1,157,274,790	1,106,438,704	...	...
National and international memorial	8,295,408	6,634,499	...	...	21,142,000	19,289,377	...	...	...	...	...	...	...	...	...	29,437,408	25,923,876	...	...
Remembrance outreach	15,682,144	14,239,896	...	...	3,635,000	2,705,297	...	...	...	...	...	...	...	...	...	19,317,144	16,945,193	...	...
Veterans Ombudsman	6,814,745	5,644,498	...	...	...	...	...	...	...	...	...	...	...	...	...	6,814,745	5,644,498	...	...
Internal services	96,860,725	81,007,997	...	...	...	...	...	...	...	...	...	...	...	...	...	96,860,725	81,007,997	...	...
Total Department—	1,043,637,400	985,413,255	...	...	2,624,947,137	2,511,673,995	...	...	...	...	...	...	...	...	3,668,584,537	3,497,087,250	...	...	
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	604,992,046	1,137	...	...	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Veterans Review and Appeal Board—																			
Budgetary	12,917,013	12,746,298	...	...	...	...	...	...	...	...	...	...	...	...	...	12,917,013	12,746,298	...	...
Total Ministry—	1,056,554,413	998,159,553	...	...	2,624,947,137	2,511,673,995	...	...	...	...	...	...	...	...	3,681,501,550	3,509,833,548	...	...	
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	604,992,046	1,137	...	...	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	

# Transfer Payments

Source of authorities				Disposition of authorities							
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Used in the current year			Available for use in subsequent years		
	Main Estimates	Supplementary Estimates				Variance					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants											
...	1,689,200,000	26,800,000	...	...	1,716,000,000	1,695,057,510	20,942,490	...	...	1,713,588,264	...
...	429,200,000	10,239,000	...	...	439,439,000	359,562,787	79,876,213	...	...	404,244,538	...
...	44,000,000	24,098,000	...	...	68,098,000	65,046,401	3,051,599	...	...	40,245,288	...
...	11,800,000	...	...	...	11,800,000	10,708,782	1,091,218	...	...	11,453,737	...
...	10,979,000	...	...	...	10,979,000	10,135,000	844,000	...	...	9,280,000	...
...	10,248,000	...	...	...	10,248,000	9,119,257	1,128,743	...	...	8,668,910	...
...	200,000	...	...	...	200,000	82,691	117,309	...	...	13,679	...
...	670,000	...	...	...	670,000	454,587	215,413	...	...	546,868	...
...	1,415,000	...	...	...	1,415,000	614,648	800,352	...	...	832,946	...
...	750,000	...	...	...	750,000	703,861	46,139	...	...	656,012	...
...	250,000	...	...	...	250,000	178,438	71,562	...	...	206,611	...
...	500,000	...	...	...	500,000	423,922	76,078	...	...	395,489	...
...	175,000	...	(157,863)	...	17,137	17,137	...	...	...	62,699	...
...	71,000	...	...	...	71,000	17,780	53,220	...	...	20,320	...
...	70,000	...	...	...	70,000	30,120	39,880	...	...	...	...
...	10,000	...	(10,000)	...	...	...	...	...	...	...	...
...	10,000	...	(10,000)	...	...	...	...	...	...	1,302	...
...	5,000	...	...	...	5,000	5,000	...	...	...	5,000	...
...	2,000	...	(2,000)	...	...	...	...	...	...	...	...
...	2,199,555,000	61,137,000	(179,863)	2,260,512,137	2,152,157,921	108,354,216	2,190,221,663	...	...	...	...

## Transfer Payments—Concluded

Source of authorities				Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	354,600,000	6,200,000	...	360,800,000	356,810,777	3,989,223	...	354,354,950
...	2,210,000	...	175,000	2,385,000	2,165,741	219,259	...	1,792,119
...	...	1,250,000	...	1,250,000	539,556	710,444	...	100,304
...	356,810,000	7,450,000	175,000	364,435,000	359,516,074	4,918,926	...	356,247,373
2,556,365,000	68,587,000	(4,863)	2,624,947,137	2,511,673,995	113,273,142	...	2,546,469,036	

(S) Statutory transfer payment.



## Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Non-budgetary (respendable receipts)</b>			
Compensation and Financial Support			
Veterans' Land Act Fund— Advances	...	1,137	3,704
Repayment of loans			
<b>Total Ministry— Non-budgetary</b>		<b>1,137</b>	<b>3,704</b>

## Revenues

	Current year	Previous year
	\$	\$
<b>Department</b>		
<b>Other revenues—</b>		
Return on investments—		
Loans, investments and advances—		
Veterans' Land Act Fund—Advances—		
Interest	409	496
Refunds of previous years' expenditures—		
War veterans allowance	94,228	258,935
Pensions	6,886,750	7,375,545
Other grants and contributions	5,887,015	2,388,836
Refunds of operating and maintenance funds	3,748,818	4,027,250
	16,616,811	14,050,566
<b>Sales of goods and services—</b>		
Services of a non-regulatory nature—		
Provincial hospital insurance plans for in-patient hospital services	13,980,015	14,409,941
Other in-patient hospital services	4,416,105	4,251,068
Meals	417,128	448,550
	18,813,248	19,109,559
Sales of goods and information products	310	241
Other fees and charges—		
Rental of non-residential buildings	...	185,130
	18,813,558	19,294,930
Proceeds from the disposal of surplus Crown assets		
Miscellaneous revenues—		
Net gain on exchange	1,194	426
Recovery of pensions from foreign governments	1,309,549	1,543,829
Rental of space in hospitals	178,359	96,703
Sundries	535,508	210,970
	2,024,610	1,851,928
<b>Total Department</b>	<b>37,476,645</b>	<b>35,209,145</b>

**Revenues—Concluded**

	Current year	Previous year
	\$	\$
<b>Veterans Review and Appeal Board</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures	29,035	...
Miscellaneous revenues	45	...
<b>Total Agency</b>	<b>29,080</b>	<b>...</b>
<b>Ministry Summary</b>		
Other revenues	409	496
Return on investments	16,645,846	14,050,566
Refunds of previous years' expenditures	18,813,558	19,294,930
Sales of goods and services	21,257	11,225
Proceeds from the disposal of surplus Crown assets	2,024,655	1,851,928
Miscellaneous revenues	---	---
<b>Total Ministry</b>	<b>37,505,725</b>	<b>35,209,145</b>

# SECTION 27

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Western Economic Diversification

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*Internal services*

The Internal services program activity supports all strategic outcomes and is common across government. Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and Other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Strategic Outcome**

The western Canadian economy is developed and diversified.

**Program Activity Descriptions***Innovation*

This program activity facilitates the West's transition to a knowledge-based economy. Through innovation, knowledge is translated into new products and services and to new ways of designing, producing or marketing existing products or services for public and private markets. This recognizes that innovation occurs at the firm level, through a highly complex interdependent system that includes elements such as knowledge infrastructure, basic and applied research and development, highly qualified personnel, access to adequate patient financing, technology commercialization facilities and support systems and mechanisms to link these elements to each other. The process of innovation is not linear or isolated but occurs within a broader context known as

an "innovation system". This will strengthen the western innovation system in order to facilitate the development of clusters and to enhance the potential of innovation to create value and wealth.

*Business development*

This program activity works with western Canadian businesses, industry and research organizations to undertake initiatives to enhance business productivity and competitiveness, support trade and investment attraction and penetration of western Canadian technologies, services and value-added products into international markets. Value-added production will be strengthened through support for initiatives in priority sectors to introduce new products, technologies, or innovations to existing production and processes. Access to risk capital and business services for entrepreneurs and small business will also be improved through programs and services offered in conjunction with other business services organizations and associations.

*Community economic development*

This program activity involves economic development and diversification initiatives that support communities to sustain their economies and adjust to changing and challenging economic circumstances. It includes facilitating economic recovery from depressed economic circumstances. It ensures that economic, social and environmental considerations are taken into account in initiatives designed to foster community growth and economic development. It involves projects that assist communities to assess community strengths, weaknesses, opportunities, and potential for new economic activity and to develop and implement community plans. It also involves investments in community infrastructure, coordinated with provincial and municipal governments to maximize benefits. The process involves community-based consultations to ensure federal programs, services and horizontal initiatives serve the need of western Canadian communities.

*Policy, advocacy and coordination*

This program activity arises from the *Western Economic Diversification Act* (1988), which empowers the Minister to advance the interests of Western Canada in national economic policy, program and project development and implementation, through the establishment of cooperative relationships with the western provinces and other stakeholders, and through the initiation of policy research. Through this activity, Western Economic Diversification Canada advocates for Western Canada in national policy discussions, resulting in effective strategies, policies and programs to address the economic development needs and aspirations of western Canadians. It also includes leading federal and intergovernmental collaboration to pursue key opportunities for long-term growth and diversification in areas of federal or shared federal-provincial jurisdiction. Finally, it includes undertaking research and analysis required to inform policy and program decisions.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions***Internal services*

See introductory text.



# Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	44,994,894	...	...	44,994,894	1	Operating expenditures			
...	...	2,117,932	...	2,117,932	1b	Operating expenditures			
...	...	...	38,582	38,582		Transfer from: TB Vote 15 <sup>(1)</sup>			
...	...	...	2,744,740	2,744,740		TB Vote 25 <sup>(1)</sup>			
...	...	...	3,371,499	3,371,499		TB Vote 30 <sup>(1)</sup>			
...	...	...	(984,435)	(984,435)		Deemed appropriations to Vote 17 (Shared Services Canada) <sup>(2)</sup>			
...	44,994,894	2,117,932	5,170,386	52,283,212		Total—Vote 1	48,751,070	3,532,142	54,474,589
...	140,862,000	...	...	140,862,000	5	Grants and contributions			
...	...	14,235,519	...	14,235,519	5b	Grants and contributions			
...	140,862,000	14,235,519	...	155,097,519		Total—Vote 5	135,846,496	19,251,023	387,357,691
...	5,171,123	...	1,011,301	6,182,424	(S)	Contributions to employee benefit plans			
...	2,000	...	20	2,020	(S)	Minister of State—Motor car allowance	6,182,424	...	6,656,409
...	...	...	12,747	12,747	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,020	...	2,122
...	4,500,000	...	...	4,500,000	(S)	Contributions to the Rick Hansen Foundation	1,471	...	332
...	...	...	...	...		Appropriations not required for the current year	4,500,000	...	4,500,000
...	...	...	...	...			...	...	13,500,207
...	195,530,017	16,353,451	6,194,454	218,077,922		Total Ministry—Budgetary	195,283,481	22,783,165	466,491,350

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 33—Capital budget carry forward.

(2) Deemed appropriations to Vote 17, Shared Services Canada pursuant to section 31.1 of the *Financial Administration Act* (Order in Council 2011-1297).

## Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Innovation	5,566,581	4,452,806	...	...	...	65,074,281	62,092,208	...	...	...	...	...	...	...	70,640,862	66,545,014	...	
Business development	7,999,613	8,284,296	...	...	...	45,309,158	45,460,566	...	...	...	...	...	...	...	53,308,771	53,744,862	...	
Community economic development	8,548,446	7,130,729	...	...	...	47,892,080	32,758,843	...	...	...	...	...	...	...	56,440,526	39,889,572	...	
Policy, advocacy and coordination	8,636,313	7,595,877	...	...	...	1,322,000	34,879	...	...	...	...	...	...	...	9,958,313	7,630,756	...	
Internal services	27,729,450	27,473,277	...	...	...	...	...	...	...	...	...	...	...	...	27,729,450	27,473,277	...	
Total Ministry—Budgetary	58,480,403	54,936,985	...	...	...	159,597,519	140,346,496	...	...	...	...	...	...	...	218,077,922	195,283,481	...	

## Source of authorities

(S) Statutory transfer payment.

**Revenues**

	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds—Operating	1,913,996	1,038,275
Adjustments to prior year's payables	1,453,125	4,609,782
	3,367,121	5,648,057
Proceeds from the disposal of surplus Crown assets	12,747	332
Miscellaneous revenues—		
Interest on repayable contributions	67,388	507,367
Rescheduling—Compensatory payments on repayable contributions	3,000	159,808
Repayable contributions	7,563,644	3,025,853
Sundries	35,557	44,309
	7,669,589	3,737,337
<b>Total Ministry</b>	<b>11,049,457</b>	<b>9,385,726</b>



# SECTION 28

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

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